



THE SYNOD OF THE DIOCESE OF NIAGARA

PARISH TREASURER'S MANUAL

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Chapter 1 Introduction

It has been 2 years since the Parish Treasurer's Manual has been updated and there have been a few changes during this time in how transactions, Financial Statements and government reporting are to be completed. These will be addressed in this new guide.

This guide is a reference for Treasurers on general accounting structures and issues that most commonly arise in a parish. It was prepared to assist Treasurers (and Wardens) in ensuring that they are using sound accounting principles and best practices in their record keeping.

If matters arise which are not addressed in the manual or are of a more complicated nature, professional advice should be sought. The Diocese Treasurer can be reached at 905 527 1316 or jody.beck@niagaraanglican.ca. In addition the Diocesan Treasurer can arrange for one of our Diocesan staff or volunteers to call and assist you with any questions you may have.

As well as the information noted above, a sample Financial Statement and Chart of Accounts is included to assist with ensuring your statement includes the minimum mandatory accounts required for reporting purposes, both internal and external.

In the past the Diocese has attempted to obtain consistency in financial reporting by using the Financial Summary. The Financial Summary is a combination of the data required by the Diocese to calculate DMM values and all other accounts (income and expense) required to produce a parish operating statement. This manual will expand on how the financial statements might be presented and how data may be then recorded on the Diocesan DMM report and the Federal T3010 returns.

While many parishes incorporate a Narrative Budget into their annual reporting, the details of how to prepare a Narrative Budget are beyond the scope of this manual. Regardless, in order to prepare a Narrative Budget, the back bone documentation would be the standard financial reports and documents discussed in this guide.

[Chapter 3](#) outlines cash accounting and [chapter 4](#) accrual accounting. The basic cash statement prepared by many parishes is the Statement of Receipts and Disbursements (also known as the Statement of Receipts and Expenditures) of the general bank account. While it may be reported in a variety of forms it is a summary of receipts and disbursements, the difference between the two, the surplus or deficit, as the case may be, then balances with the difference in the opening and closing bank balances:

Opening bank balance
Plus: Receipts (in detail)
Less: Disbursements (in detail)
Equals Closing bank balance

If there are other funds they would also follow the cash method in [Chapter 3](#). [Chapter 6](#) describes additional reporting requirements for reporting the activity of your funds.

Variations to this simple form arise when accruals are introduced. The term accrual is a provision for an expense or revenue which has been incurred in one period but not paid for or received until a subsequent period. The use of accrual accounting leads to the accounting for assets and liabilities and the preparation of a Balance Sheet or Statement of Assets and Liabilities. While, some of our parishes still use cash accounting, the accrual method provides a truer representation of the financial health of a parish and is recommended.

Since the parishes use the services of the Diocesan payroll system, payroll information included is an overview only. Specific payroll issues should be forwarded to the Payroll Administrator at the Diocesan office. Likewise, all parish Insurance coverage is covered by the Diocesan plan and administered by the Diocesan Insurance Administrator. Specific questions regarding coverage and costs should be addressed to the Insurance Administrator.

Finally, the aim in preparing this manual is to simplify the job of the Treasurer. If, in the

course of preparing this manual, the information is oversimplified for some users, or the explanation is too basic then the goal has been achieved.

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Insurance, Investments, Parish Assessments
Payroll, Personnel Insurance, Pensions, Benefits
Accounts Receivable, Share donations
Invoicing,Accounts Payable

Chapter 2 Roles of the Treasurer and Auditor

Treasurer

The dictionary defines the **Treasurer** as the officer of the organization who is charged with the receipt, care and disbursement of money.

According to the Churchwarden's manual, the ***“wardens shall be responsible for maintaining a proper set of books which reflects at all times the financial position of the parish. They should submit a quarterly statement to any Parish Council properly elected or appointed at a vestry meeting. The books shall be open to the inspection of the rector at all times. They must be presented to the parish auditors to make a proper review and to present an audited statement at the annual vestry meeting.”*** Since, most warden's are not able to fulfill the Treasurer role, the manual states ***“If it is deemed advisable, the churchwardens may themselves appoint or request the vestry to elect a treasurer, but such an appointment or election does not release the wardens from their entire responsibility for the finances of the parish.”***

In many parishes there is also an **Envelope Secretary**. This function is separate from the Treasurer, but just as important. The Envelope Secretary is tasked with receipting all monies donated to the parish. The procedure for processing receipts should be verified by someone other than the Treasurer to ensure that all monies received are accounted for, deposited and receipted as applicable. In addition, many parishes have **Counters** to receive and count monies. If a parish combines the roles of Envelope Secretary and Counters, it is essential that controls and checks are in place to ensure funds are verifiable and secure at all times. ([See Chapter 8](#))

The Churchwarden's Manual also comments on the maintenance of a set of books. ***“The wardens shall be responsible for maintaining a proper set of books which reflects at all times the financial position of the parish. They should submit a quarterly statement to any Parish Council properly elected or appointed at a vestry meeting. The books shall be open to the inspection of the rector at all times. They must be presented to the parish auditors to make a proper review and to present an audited statement at the annual vestry meeting.”*** I would suggest that the Statements be prepared and presented monthly in order to allow Parish Council to be able to respond quickly to variances from budget figures, either positive or negative.

In Summary,

1. The Churchwardens are responsible for the records.
2. They may appoint a Treasurer to maintain the records.
3. The Treasurer answers to the Churchwardens.
4. At a minimum a quarterly statement should be presented to Parish Council.

Auditor

The auditor(s) are appointed by Parish Vestry and are answerable to it.

Using the canon for Synod as the guide the duties of the auditors are to make an examination of the books, records and financial affairs of the Parish to the extent that they deem necessary to permit them to report whether, in their opinion, the financial statements presented annually to the Parish, reflect fairly the financial position of the Parish and the results of its operations for the year under review.

The Auditors shall in particular include in their report such statements as they consider necessary to advise the Corporation as to the financial status of the Parish including, but not limited to:

- a) If the accounting records, routines and procedures are inadequate in their opinion;
- b) If they have not received all the information and explanations they require; and
- c) Advising of any other matter concerning the financial affairs of the Parish.

Some Parishes contract with professional accountants for their annual audits, while many do not. For those auditing parish books and records that have not had professional training please refer to [Chapter 10](#), The Annual Audit.

Chapter 3 Cash Method of Accounting

In the past the majority of parishes followed a simple Cash book system of accounting which records the ins and outs of the general bank account; many are now using computer programs to compile their financial statements. Most computerized systems can be set up to record information using the more widely recognized Accrual system or the Cash system. They also give options to have the system set to use accounting terminology such as debits and credits, or the more generic increases and decreases. This makes the switch to a computerized system even easier!

For those still manually compiling their statements, the Cash method of accounting is most often used. The Cash method, records transaction in the month the receipt or payment is made. Thus, the summary of transactions for the year includes only those items which have gone through the bank account. Unpaid debts are not recognized.

For those using the Cash system, transactions are usually recorded using paper journals or books.

The first few columns resemble a bank book or statement. The remaining columns are then used to summarize the receipts and disbursements by category. Unfortunately columnar pads or books are not usually wide enough to provide as many categories as are necessary, thus the treasurer must analyze some of the columns at period end. A better solution is to record receipts on one set of pages and disbursements on another.

If possible, putting a manual system on a computer may be preferred because it allows unlimited columns and automatic balancing. See [Chapter 11](#) on Computers.

Whether your system is manual or computerized there are certain basic rules that should be followed:

Double Entry Accounting

Without confusing the issue by referring to debits and credits, it is important to remember that each time an entry is made in the bank deposit column an equal amount is entered in one of the receipt category columns. Similarly when an item is entered in the cash disbursement column an equal amount must be entered in one (or more if necessary) of the disbursement category columns. There may be circumstances whereby a receipt could be a refund of a disbursement made and would therefore be a negative amount in one of the disbursement category columns. When totaled at the month end the difference in the total bank deposits and the total bank disbursements must equal the difference in the total receipts and the total disbursements categories.

Bank Balancing

Best practices recommended that the bank account be reconciled with the bank statement or pass book on a monthly basis. Cheques recorded in one month and not cashed until the following month which causes a difference between the book balance and the bank balance. This process also ensures any errors made by the bank or Treasurer are identified and corrected as soon as possible.

Layout of Manual Ledgers or Books

When setting up a ledger or spreadsheet it is best to group similar accounts together, Receipts, Compensation etc and use the same layout on each page for the year. A miscellaneous Receipts and a Miscellaneous Expenses account should each be set up after their sections. These accounts will require 2 columns, one to record the item descriptions for later analysis and one to record the amount of the transaction. Best practices suggest that for accuracy, each page be independently balanced and a new page be started for each new month. These balances could be transferred more easily onto the financial statements.

See [Chapter 5](#) for the suggested chart of accounts.

In simplified terms, **Assets** are things the parish owns and **Liabilities** are amounts owed by the parish to a 3rd party. In the cash accounting system the only asset or liability account recorded is the cash in bank (the bank is an asset unless overdrawn then it is a liability).

As soon as you start to keep track of money that's owed either to or by the parish you have entered the realm of accrual accounting.

Cash Basis Financial Statements

The only statement necessary for a parish using the cash system is the statement of receipts and disbursements.

The purpose of the cash receipt and disbursement breakdown is to produce financial statements which inform the readers of the financial position of the parish. It is important, therefore, to identify who the readers are:

Corporation - to enable the intelligent administration of the parish

Vestry - this is the most important group since they are the persons who finance the Parish

Diocese - [Chapter 7](#) sets out the information required by the Diocese

Revenue Canada - [Chapter 8](#) describes the form required by Revenue Canada (T3010 etc)

Bank - If the parish has a Line of Credit or Loan

Social Service Agencies – Those who may be in partnership with the parish on a program

Government Agencies – Those who oversee or issue grants.

Since the only asset or liability is the bank balance a balance sheet is not necessary.

The **Balance Sheet** is a report listing the assets, liabilities and accumulated surplus amounts for the parish. The total assets must equal the total of the liabilities and the accumulated surplus.

The receipt and disbursement accounts listed in the following example are those most often used on the [Diocesan Financial Summary](#) and are those which are recommended as being the minimum. For purposes of reporting to Corporation and Vestry other subheadings could be added for better clarification.

The Receipts and Disbursements statement generally appears in the following format. Note: not all possible accounts have been shown below.

Parish Name
Statement of Receipts and Disbursements – Cash Basis
For the Year Ended December 31, 20##

Opening bank balance:

Add Receipts:

Regular subscribers - receipted
Open – non-receipted
Designated / restricted donations / bequests
Rentals of Halls
Rectory Rental Income
Transfers in from Endowment and Trust funds
Bank interest / Investment Income received
Multi point Parish receipts
HST Refunds (Preference is to record HST refunds as a reduction of the gross expense incurred)
Insurance claim receipts
Bank / Other Loans received
Miscellaneous / Other

Total Receipts:

Less: Disbursements:

Diocesan Assessments (DMM)
Employment expenses (Salary, allowances, benefits)
Property expenses - church & parish hall (Utilities, maintenance and repairs)
Property expenses - rectory (Utilities, maintenance and repairs)
Clergy Moving Expenses
Capital expenditures
Insurance claims
General operating expenses (Office & administration etc)
Mortgage and Loan payments
Transfers out to Endowment and Trust funds
Bank / Other Loans repaid
Outreach

Total Disbursements:

Closing bank balance:

Does Accrual Accounting Apply to You?

When one thinks of accruals it is usually in terms of normal day to day supplier invoices that apply to one year but are not paid until the next. However, amounts owing to the Diocese, if unpaid, are debts and should be recognized by the parish in their annual financial reporting.

For example if the December payroll invoices are not paid until January, the amounts owing should be accrued. An alternative, if the parish does not wish to make an accrual, is to issue a cheque dated December 31 and record it in the December books even though it was not mailed and cashed until January. It would then be included as an outstanding item on the bank reconciliation. This method should only be used if the cheque is released in the first week of the month after it is recorded.

If the parish does not have the funds to issue a cheque(s) for the amounts due at December 31, it should consider reporting on an **Accrual** basis. Accruals can apply to all parishes, regardless of size or complexity. Not to record an outstanding Diocesan (Payroll or DMM) or other material invoice can be misleading to the parish.

If the parish normally reports on a cash basis, and needs to convert at the end of the year to an accrual basis due to debts owing, the process is relatively simple. After balancing the

Statement of Receipts and Disbursements, add a column to add the unpaid expenses. Create an account(s) for:

Amounts Due to the Parish (must be able to be confirmed as collectible)
Accounts Payable Diocese
Accounts Payable Others

Sum up all of the amounts due / received by the parish, but not entered in the bank as at December 31st and add them to the appropriate receipt category. For example, amounts received in December after the last bank deposit, and deposited in January.

Sum up all of the unpaid amounts due and add them to the appropriate expense category. The total of the amounts due is then recorded as applicable as Accounts Payable Diocese or Other. See example on the following page.

Parish Name
Statement of Receipts and Disbursements – Working Sheet to add accruals
For the Year Ended December 31, 20##

| | Cash Basis “C” Enter from Statement | Accrual entry “A” Enter as needed | Total T=A+C Sum of C + A |
|---|--|--|---|
| Opening bank balance: | Cash | | Total |
| Add Receipts: | | | |
| Regular subscribers - receipted | | | |
| Open – non-receipted | | | |
| Designated / restricted donations / bequests | | | |
| Rentals of Halls | | | |
| Rectory Rental Income | | | |
| Transfers in from Endowment and Trust funds | | | |
| Bank interest / Investment Income received | | | |
| Multi point Parish receipts | | | |
| HST Refunds (if not recorded as a reduction of the expense incurred) | | | |
| Insurance claim receipts | | | |
| Bank / Other Loans received | | | |
| Miscellaneous / Other | | | |
| Total Receipts: | <u>Cash-R</u> | <u>Accruals R</u> | <u>Total Rec'ts (R)</u> |
| Less: Disbursements: | | | |
| Diocesan Assessments (DMM) | | | |
| Employment expenses (Salary, allowances, benefits) | | | |
| Property expenses - church & parish hall (Utilities, maintenance and repairs) | | | |
| Property expenses - rectory (Utilities, maintenance and repairs) | | | |
| Clergy Moving Expenses | | | |
| Capital expenditures | | | |
| Insurance premiums paid | | | |
| General operating expenses (Office & administration etc) | | | |
| Mortgage and Loan payments | | | |
| Transfers out to Endowment and Trust funds | | | |
| Bank / Other Loans repaid | | | |
| Outreach | | | |
| Total Disbursements: | <u>Cash-D</u> | <u>Accruals D</u> | <u>Total Disb'ts (D)</u> |
| Closing bank balance: | <u>Cash</u> | <u>Acc'ls R – D</u> | <u>Total</u> |
| Assets | | | |
| Cash | | | |
| Amounts Receivable | | | |
| Total Assets | | <u>Accruals A</u> | |
| Liabilities | | | |
| Due to Diocese | | | |
| Due to Others | | | |
| Total Liabilities | | <u>Accruals L</u> | |

Once the accrual above is completed, a simplified version of the Balance Sheet and Statement of Operations can be prepared.

Parish Name
Balance Sheet
For the Year Ended December 31, 20##

Assets

| | |
|---------------------|-----------------|
| Cash | |
| Amounts Receivable | |
| Total Assets | <u>A</u> |

Liabilities

| | |
|--------------------------|-----------------|
| Due to Diocese | |
| Due to Others | |
| Total Liabilities | <u>L</u> |

| | |
|-----------------------------|-----------------|
| Operating Surplus <Deficit> | <u>Z</u> |
|-----------------------------|-----------------|

Note: To validate your results, $A = L + Z$ and Z will be the net result of the Operating Statement (see below)

Parish Name
Operating Statement – Cash basis with accruals
For the Year Ended December 31, 20##

Receipts:

| | |
|--|-----------------|
| Regular subscribers - receipted | |
| Open – non-receipted | |
| Designated / restricted donations / bequests | |
| Rentals of Halls | |
| Rectory Rental Income | |
| Donations from church | |
| Transfers in from Endowment and Trust funds | |
| Bank interest / Investment Income received | |
| Multi point Parish receipts | |
| HST Refunds | |
| Insurance claim receipts | |
| Bank / Other Loans received | |
| Miscellaneous / Other | |
| Total Receipts: | <u>R</u> |

Disbursements:

| | |
|---|-----------------|
| Diocesan Assessments (DMM) | |
| Employment expenses (Salary, allowances, benefits) | |
| Property expenses - church & parish hall (Utilities, maintenance and repairs) | |
| Property expenses - rectory (Utilities, maintenance and repairs) | |
| Clergy Moving Expenses | |
| Capital expenditures | |
| Insurance premiums paid | |
| General operating expenses (Office & administration etc) | |
| Mortgage and Loan payments | |
| Transfers out to Endowment and Trust funds | |
| Bank / Other Loans repaid | |
| Outreach | |
| Total Disbursements: | <u>D</u> |

| | |
|-----------------------------|-----------------|
| Operating Surplus <Deficit> | <u>S</u> |
|-----------------------------|-----------------|

Note: To validate your results, $R - D = S$ and S will become Z on Balance Sheet.

On the following pages are examples of a Receipts and Disbursement worksheet showing the accrual and adjustment entries, the resulting Operating Statement and Balance Sheet.

| <div> <div>Parish Name</div> <div>Statement of Receipts and Disbursements – working Sheet to add accruals</div> <div>For the Year Ended December 31, 20##</div> </div> | | | | | |
|--|--|---|------|--|-----------------------------------|
| Statement | Cash Basis “C” Enter from Bank Stmt | Accrual entry “A” Enter as needed | Ref: | Comment | Total T=A+C Sum of C + A |
| Opening bank balance: | \$ 3,500 | | | | |
| Add Receipts: | | | | | |
| Regular subscribers - receipted | \$ 90,000 | | | | \$ 90,000 |
| Open – non-receipted | \$ 7,500 | \$ 1,250 | a | Dec 31 mail receipts | \$ 8,750 |
| Designated / restricted donations / bequests | \$ 2,000 | | | | \$ 2,000 |
| Rentals of Halls | \$ 2,100 | | | | \$ 2,100 |
| Rectory Rental Income | \$ - | | | | \$ - |
| Transfers in from Endowment and Trust funds | \$ 10,000 | | | | \$ 10,000 |
| Bank interest / Investment Income received | \$ 950 | \$ 25 | a | Dec bank interest rec'd January | \$ 975 |
| Multi point Parish receipts | \$ - | | | | \$ - |
| HST Refunds | \$ - | | | | \$ - |
| Insurance claim receipts | \$ - | | | | \$ - |
| Bank / Other Loans received | \$ 10,000 | -\$ 10,000 | c | New Loan from Bank move to Balance Sheet | \$ - |
| Miscellaneous / Other | \$ 770 | | | | \$ 770 |
| Total Receipts: | \$ 123,320 | -\$ 8,725 | | | \$ 114,595 |
| Less: Disbursements: | | | | | \$ - |
| Diocesan Assessments (DMM) | \$ 15,200 | | | | \$ 15,200 |
| Employment expenses | \$ 65,000 | | | | \$ 65,000 |
| Property expenses - church & parish hall | \$ 29,500 | \$ 620 | d | Dec Utilities | \$ 30,120 |
| Property expenses - rectory | \$ - | | | | \$ - |
| Clergy Moving Expenses | \$ - | | | | \$ - |
| Capital expenditures | \$ 2,500 | -\$ 2,500 | b | Computer / Printer purchased | \$ - |
| Insurance Premium Expense | \$ - | | | | \$ - |
| General operating expenses | \$ 3,500 | \$ 175 | d | Dec expenses not paid in Dec | \$ 3,675 |
| Mortgage and Loan payments | \$ 438 | -\$ 262 | c | Remove Principal portion of payment | \$ 176 |
| Transfers out to Endowment and Trust funds | \$ - | | | | \$ - |
| Bank / Other Loans repaid | \$ - | | | | \$ - |
| Outreach | \$ 2,000 | | | | \$ 2,000 |
| Total Disbursements: | \$ 118,138 | -\$ 1,967 | | | \$ 116,171 |
| Closing bank balance: | \$ 8,682 | | | Closing Surplus (Deficit) | -\$ 1,576 |
| Assets | | | | | |
| Cash | \$ 8,682 | | | | \$ 8,682 |
| Amounts Receivable | | \$ 1,275 | a | | \$ 1,275 |
| Fixed Assets - Computer | | \$ 2,500 | b | | \$ 2,500 |
| Total Assets | \$ 8,682 | \$ 3,775 | | | \$ 12,457 |
| Liabilities | | | | | |
| Due to Diocese | | \$ - | | | \$ - |
| Bank Loan / Mortgage Principal | | \$ 9,738 | c | | \$ 9,738 |
| Due to Others | | \$ 795 | d | | \$ 795 |
| Total Liabilities | \$ - | \$ 10,533 | | | \$ 10,533 |

| Parish Name | | | |
|--|--|-----|---------|
| Operating Statement | | | |
| For the Year Ended December 31, 20## | | | |
| Receipts: | | | |
| Regular subscribers - receipted | | \$ | 90,000 |
| Open – non-receipted | | \$ | 8,750 |
| Designated / restricted donations / bequests | | \$ | 2,000 |
| Rentals of Halls | | \$ | 2,100 |
| Rectory Rental Income | | \$ | - |
| Transfers in from Endowment and Trust funds | | \$ | 10,000 |
| Bank interest / Investment Income received | | \$ | 975 |
| Multi point Parish receipts | | \$ | - |
| HST Refunds | | \$ | - |
| Insurance claim receipts | | \$ | - |
| Bank / Other Loans received | | \$ | - |
| Miscellaneous / Other | | \$ | 770 |
| Total Receipts: | | \$ | 114,595 |
| Disbursements: | | | |
| Diocesan Assessments (DMM) | | \$ | 15,200 |
| Employment expenses | | \$ | 65,000 |
| Property expenses - church & parish hall | | \$ | 30,120 |
| Property expenses - rectory | | \$ | - |
| Clergy Moving Expenses | | \$ | - |
| Capital expenditures | | \$ | - |
| Insurance Premium Expense | | \$ | - |
| General operating expenses | | \$ | 3,675 |
| Mortgage and Loan payments | | \$ | 176 |
| Transfers out to Endowment and Trust funds | | \$ | - |
| Bank / Other Loans repaid | | \$ | - |
| Outreach | | \$ | 2,000 |
| Total Disbursements: | | \$ | 116,171 |
| Net Operating Surplus (Deficit) | | -\$ | 1,576 |

| Parish Name | | | |
|--|--|-----|------------------|
| Balance Sheet | | | |
| As at December 31, 20## | | | |
| Assets | | | |
| Cash | | \$ | 8,682 |
| Amounts Receivable | | \$ | 1,275 |
| Fixed Assets - Computer | | \$ | 2,500 |
| Total Assets | | | \$ 12,457 |
| Liabilities | | | |
| Due to Diocese | | \$ | - |
| Bank Loan / Mortgage Principal | | \$ | 9,738 |
| Due to Others | | \$ | 795 |
| Total Liabilities | | \$ | 10,533 |
| Fund Balance Surplus (Deficit) | | | |
| Operating Fund - Opening | | \$ | 3,500 |
| Current Year (Deficit) | | -\$ | 1,576 |
| Operating Fund - Closing | | \$ | 1,924 |
| Total Liabilities and Cumulative Operating Fund Surplus (Deficit) | | | \$ 12,457 |

Chapter 4 Accrual Accounting

An accrual is a provision for an expense or revenue transaction which has occurred in one period but not been paid for or received until a subsequent period. As an example, if the parish records the diocesan assessment in the month to which it belongs but does not pay it until the following month, then an accrual, called accounts payable, is set up in the current month. When the payable is paid the offset to the accrual is processed.

[Chapter 3](#) outlined cash accounting, concentrating on the 2 major account headings of receipts and disbursements. Further, it showed that there is only one asset account - the bank. Accrual accounting has 5 major account headings:

Assets - what is owned by or owed to the parish

Liabilities - what is owed by the parish

Equity - the difference between total assets and total liabilities

Receipts - operating income or revenue

Expenses - operating costs

The main reason for using the accrual method is to be able to match the current year's receipts with corresponding expenses. Since one of the biggest expenditures made by a parish is wages, it is important that the wage expenditure reflect the actual wages paid to staff in the year. By excluding some of the current year expenses from the Cash Receipts and Disbursements Statement because the parish has not yet issued a cheque is misleading to the readers. This may help to balance the receipts to the disbursements; but it does not show parishioners whether they have met all of their obligations.

The Diocese follows the accrual method and as a result shows money owing by parishes as an account receivable. This balance increases when parishes do not meet their obligations. If the parish treasurer has not accrued the liability, parishioners may be unaware that they are delinquent and the Diocese may be questioning what is to be done about the delinquent parish.

The accrual method of accounting, like the cash system, uses double entry accounting. The common terms for entries is debits and credits. Every time a debit is posted, a credit of an equal amount must be posted and vice versa. The total of debits in the month's postings must always equal the total credits for the same period.

The following chart is an easy method of understanding the concept of debits and credits:

| Category | Debit (Dr) | Credit (Cr) |
|-------------------|----------------|----------------|
| Assets | Increase value | Decrease value |
| Liabilities | Decrease value | Increase value |
| Operating Surplus | Decrease value | Increase value |
| Revenues | Decrease value | Increase value |
| Expenses | Increase value | Decrease value |

To use the above chart, look at any entry you may wish to make and remember that an entry must balance. An increase in one category must be offset by a decrease in another category, or sub account of the category. Using the definition for assets, liabilities, equity, receipts and expenses from the beginning of Chapter 4 on the previous page, determine which category the account belongs to, and then use the chart to make the appropriate entry. For example, if the account is an asset and the entry increases it, then the amount in question is a debit.

Obviously there is much more to accounting than the above explanation. However, for those who are untrained, this manual will try to explain the more straight forward accounting problems that parishes might encounter in as simple terms as possible. For illustration purposes, the entries following show both the Cash and Accrual methodology.

Note: When an accrual entry is recorded in the closing period of the year, it needs to then be reversed in the 1st period of the new fiscal year. Likewise, monthly accruals are reversed in the following period.

In the examples shown below, the *Account Name* is shown in *Italics*.

Debts to Diocese

To record an amount owing to the Diocese. For example:

A DMM assessment which is unpaid at yearend:

| | Cash Method | | Accrual Method | |
|--|-------------|----|----------------|----|
| | Dr | Cr | Dr | Cr |
| Increase in <i>Diocesan Assessment</i> | ## | | ## | |
| Increase in Accounts Payable | | ## | | ## |

Reverse Cash system accrual entry in the new period:

| | | | | |
|--|----|----|--|--|
| Decrease in <i>Diocesan Assessment</i> | ## | | | |
| Decrease in Accounts Payable | | ## | | |

When the amount is paid in the following period or year:

| | | | | |
|--|----|----|----|----|
| Increase in <i>Diocesan Assessment</i> | ## | | | |
| Decrease in Accounts Payable | | | ## | |
| Decrease in Cash | | ## | | ## |

Fixed Asset Additions

A fixed asset is something which has a useful life of more than one year. While a stapler falls into this category, one must also take into consideration the value of the item. There is no rule as to minimum value; it is up to the parish to decide. It is suggested a \$500 minimum value be set for an item to be categorized as a fixed asset.

When fixed assets are purchased for cash (i.e. not a loan) it is likely that, without extra effort, the parish will lose track of their cost. It is for this reason we also use the accrual method to accumulate these costs.

Assume a new organ is purchased for cash:

| | Cash Method | | Accrual Method | |
|---|-------------|----|----------------|----|
| | Dr | Cr | Dr | Cr |
| Increase in <i>Capital Expenditures</i> | ## | | | |
| Increase in <i>Fixed Assets</i> | | | ## | |
| Decrease in <i>Cash</i> | | ## | | ## |

At the end of the year, the accrual entry to convert to from the Cash to the Accrual method and create the Balance Sheet is:

| | Cash Method | | Accrual Method | |
|---|-------------|----|----------------|----|
| | Dr | Cr | Dr | Cr |
| Decrease in <i>Capital Expenditures</i> | | ## | | |
| Increase in <i>Fixed Assets</i> | ## | | | |

Long Term Debt

The purchase of a fixed asset could also be financed, e.g. by way of a bank loan. In this case the initial entries would be:

| | Cash Method | | Accrual Method | |
|------------------------------|-------------|----|----------------|----|
| | Dr | Cr | Dr | Cr |
| Increase in <i>Cash</i> | ## | | ## | |
| <i>Bank Loan received</i> | | ## | | |
| Increase in <i>Bank loan</i> | | | | ## |

At the end of the year, the accrual entry to convert to from the Cash to the Accrual method and create the Balance Sheet is:

| | Cash Method | | Accrual Method | |
|---------------------------------------|-------------|-------------------------------|----------------|----|
| | Dr | Cr | Dr | Cr |
| Decrease in <i>Bank Loan received</i> | ## | | | |
| Increase in <i>Bank Loan</i> | | ## (for the full Loan amount) | | |

When the payment to the vendor is made:

| | | | | |
|---|----|----|----|----|
| Increase in <i>Capital Expenditures</i> | ## | | | |
| Increase in <i>Fixed Assets</i> | | | ## | |
| Decrease in <i>Cash</i> | | ## | | ## |

At the end of the year, the accrual entry to convert to from the Cash to the Accrual method and create the Balance Sheet is:

| | Cash Method | | Accrual Method | |
|---|-------------|----|----------------|----|
| | Dr | Cr | Dr | Cr |
| Decrease in <i>Capital Expenditures</i> | | ## | | |
| Increase in <i>Fixed Assets</i> | ## | | | |

As the Bank Loan is repaid:

| | | | | |
|--|----|----|----|----|
| Increase in <i>Bank Loan Repaid</i> | ## | | | |
| Decrease in <i>Bank loan principal</i> | | | ## | |
| Increase in <i>Interest expense</i> | ## | | ## | |
| Decrease in <i>Cash</i> | | ## | | ## |

At the end of the year, the accrual entry to convert to from the Cash to the Accrual method and create the Balance Sheet is:

| | Cash Method | | Accrual Method | |
|-------------------------------------|-------------|----|----------------|----|
| | Dr | Cr | Dr | Cr |
| Decrease in <i>Bank Loan Repaid</i> | | ## | | |
| Decrease in <i>Bank Loan</i> | ## | | | |

Effect of HST on transactions

Assume an entry is required to record a payment of \$113.00 for the purchase of office supplies of which \$13.00 is HST; of which \$9.06 is recoverable, and \$3.94 is part of the expense. The entry would appear as follows:

| | Cash Method | | Accrual Method | |
|---------------------------------------|-------------|----------|----------------|----------|
| | Dr | Cr | Dr | Cr |
| Decrease of <i>Cash</i> | | \$113.00 | | \$113.00 |
| Increase of <i>Office Supplies</i> | \$103.94 | | \$103.94 | |
| Increase of <i>G(H)ST Recoverable</i> | \$ 9.06 | | \$ 9.06 | |

Note that the two debits (\$103.94 and \$9.06) equal the credit balance. This same rational can be applied to all entries no matter how complex.

When the G(H)ST claim is filed, and the amounts due received the entry would be:

| | Cash Method | | Accrual Method | |
|---------------------------------------|-------------|--------|----------------|--------|
| | Dr | Cr | Dr | Cr |
| Increase of <i>Cash</i> | \$9.06 | | | \$9.06 |
| Decrease of <i>G(H)ST Recoverable</i> | | \$9.06 | | \$9.06 |

See [Chapter 9](#) for G(H)ST filing instructions.

Financial Statements

The accrual method requires that the financial statements are composed of 2 documents, rather than one:

The **Balance Sheet** Summarizes:

- Assets
- Liabilities
- Equity (usually subdivided as:
 - Opening balance
 - Current Year
 - Closing balance

The assets total must equal the total of the liabilities and equity.

The **Statement of Operations (or Revenues and Expenditures)** Summarizes:

- Revenues or Receipts
- Expenditures

At the end of the year, the difference between revenues and expenditures is transferred to the equity account. The amount may be a Surplus (Credit) or Deficit (Debit). The statement of revenues and expenditures is the analysis of the equity account for the current year. The equity account is the life to date accumulation of surpluses and deficits since the beginning of the parish.

The significant difference between the **Statement of Operations (or Revenues and Expenditures)** statement prepared using the cash method vs. the accrual method is the balancing factor.

Cash method - the difference between receipts & disbursements is the same as the difference in the opening and closing bank balance

Accrual method - the difference between the receipts & expenditures is the same as the difference between the net of the opening assets & liabilities and the net of the same closing balances.

Note that the cash method refers to disbursements while the accrual method refers to expenses. Accruals, usually do not affect the bank account. This means that when it is necessary show an opening or closing balancing figure, as in the Diocesan annual return, one must include all of the assets and liabilities in the calculation.

If there is more than one fund involved in the parish's balance sheet this changes the considerations in the previous paragraph. It's likely at this point that one would seek the help of an experienced accountant.

Budgets

It is strongly recommended that a budget column be included on the statement of receipts and disbursements. The results reported should be for the same period as the actual figures i.e. 1 month, 6 months, etc.

A secondary column comparing the actual and budget figures allows easier and faster understanding of the results for the period reported. It also ensures that overspending and under receipt issues are highlighted and easily identified for immediate action as applicable.

When presenting a budget report or statement, the best method is to show categories with comparatives as shown below.

| | <i>Current Year Actual</i> | <i>Current Year Budget</i> | <i>Difference</i> | <i>Next year Budget</i> |
|--|--------------------------------|--------------------------------|------------------------|-----------------------------|
| <i>Descriptive line (receipt or expense)</i> | <i>#####</i> | <i>#####</i> | <i>Actual – Budget</i> | <i>#####</i> |

Chapter 5 Chart of Accounts

The Chart of Accounts is the basis of all accounting systems. Though not all parishes have a formal Chart of Accounts the fact is that as soon as the Treasurer writes a column heading on the simplest cash book an account has been created. It is the summarization of these accounts that forms the basis of the financial statement(s).

The aim of this chapter is to simplify the assembly of accounts so that the same basic set can be used for all parishes. The following listing of accounts includes the major categories or accounts; there can be any number of sub accounts based upon the needs of the parish.

Note the accounts which are used to calculate the parishes Diocesan Mission and Ministries are highlighted below in **green**. Accounts highlighted in **orange** are the \$ values reported as part of the annual Finance report.

For parishes operating under the cash accounting system only the Bank Account in the Asset section is used. Since there are no other asset or liability accounts, those using cash accounting would have more receipt and expenditure categories such as capital expenditures, bank loan, etc. Parishes using the accrual system would use the appropriate assets, liabilities and equity accounts.

Balance Sheet Accounts

| Statement | Account Group | Account Name | Sub Accounts | Comments |
|----------------------|---------------|--|---|---|
| Balance Sheet | Assets | Assets are listed in order of ease of liquidity, from easiest to convert to cash, to most difficult. | | |
| Balance Sheet | Assets | Cash / Bank | <ul style="list-style-type: none"> • Chequing • Saving • Petty Cash • Other | |
| | | Current Assets | <ul style="list-style-type: none"> • Accounts Receivable • HST Recoverable • Prepaid Expenses • Amounts on Deposit with Diocese or Financial Institutions | Accounts Receivable should reference a schedule by payee if needed. |
| | | Long Term Assets | <ul style="list-style-type: none"> • Funds on Deposit <ul style="list-style-type: none"> ○ Foundation ○ Rectory ○ Capital / Project ○ Other • Cash Surrender value of life Insurance | List individually by Fund / Holder of funds |

| Statement | Account Group | Account Name | Sub Accounts | Comments |
|----------------------|---------------|-----------------------|--|---|
| | | Fixed Assets | <ul style="list-style-type: none"> • Land • Buildings • Building Improvements (Items that are not repairs, cost a significant amount and have a life of more than 2 years) • Equipment (Computers, Printers, Copiers, Phones, Snow ploughs etc.) • Organ, piano | <p>In most cases, the church buildings and property as well as the rectory are owned by the Diocese. They are not listed on the Parish Balance Sheet.</p> <p>However, if the parish has raised funds to purchase land and/or a property or has built a new building from its own funds, the cost would be listed on the parish Balance Sheet. Likewise, building improvements paid for by the parish would also be listed on the Balance Sheet of the parish.</p> <p>Deductions are allowed for cost in year of purchase only.</p> |
| Balance Sheet | Liabilities | | | Liabilities are generally listed in order of due date, from earliest to latest. |
| | Liabilities | Current Liabilities | <ul style="list-style-type: none"> • Accounts Payable • Bank Line of Credit • HST Payable • Deferred Revenue (list by campaign) • Program amounts payable Revenue (list by campaign) | <p>Accounts Payable should reference a schedule by payee if needed.</p> <p>Deferred revenue are usually amounts raised to be used for future projects (< 1 year)</p> |
| | | Long Term Liabilities | <ul style="list-style-type: none"> • Loans Payable – Rectory • Loans Payable – Diocese • Loans Payable – Bank | The balances should match the loaner's records. |

| Statement | Account Group | Account Name | Sub Accounts | Comments |
|----------------------|---------------|---------------|---|---|
| Balance Sheet | Equity | Fund Balances | <ul style="list-style-type: none"> • Invested in Capital Assets • Rectory • General • Restricted <ul style="list-style-type: none"> ◦ Name each specific fund | <ul style="list-style-type: none"> • Only capital items purchased by the parish directly are to be included in Invested in Capital Assets <p>Some parishes separate each fund into sub accounts:</p> <ul style="list-style-type: none"> • Contributions • Interest • Investment Gains • Loans • Disbursements |

Statement of Operations (or Revenues and Expenditures) – Income Accounts

Always be mindful that as a registered charity, the parish has been given permission to issue charitable receipts ([see chapter 8](#)) and therefore must be able to balance the receipts issued with amounts posted to income accounts. Therefore it is a best practice to segregate the accounts for which receipts are issued vs. those for which no receipt is issued.

| Statement | Account Group | Account Name | Sub Accounts | Comments |
|--------------------------------|---------------|---|--------------|--|
| Statement of Operations | Income | List from highest to lowest \$ value of current year. | | |
| Statement of Operations | Income | <ul style="list-style-type: none"> • Envelope • Open • Education • Designated • Investment • Rectory Rental • Endowment & Trust Fund • Rental (non-rectory) • Gifts to Parish • Fund Raising • Church Organization Donations • Bequests • Insurance Claims Received • Grants Received • Receipts from multi point parish • Miscellaneous / Other | | <p>Envelope – Regular Subscribers, Donor identified</p> <p>Open – Cash, Donor not identified</p> <p>Education – Donations for specific education use</p> <p>Designated – Donations for specific use, i.e. PWRDF, Niagara Anglican</p> <p>Investment (gains on investment book values or interest earned)</p> <p>Rectory Rental – Rectory is rented to a non-clergy person.</p> <p>Endowment & Trust Fund</p> <p>Rental – Parish building use</p> <p>Gifts to Parish – Donations from external users i.e. Scouts,</p> <p>Fund Raising – Sub accounts can be used as applicable</p> <p>Church Organization Donations – i.e. ACW</p> <p>Bequests – Keep all documents on restrictions / use etc</p> <p>Insurance Claims Received – Gross \$ received, expenses are recorded in applicable expense / asset account</p> <p>Grants Received – Diocese or other source, list large amounts separately</p> <p>Multi point – Amounts received from parishes that share expenses / clergy with parish</p> <p>Miscellaneous</p> |
| | Income | Fund Transfers | | Amounts removed from Parish held funds. |
| | Income | Total | | Total – Sum of all Income accounts |

Statement of Operations – Expense Accounts

| Statement | Account Group | Account Name | Sub Accounts | Comments |
|---|---------------|---|---|---|
| Statement of Operations (or Revenues and Expenditures) | Expenses | Administration | <ul style="list-style-type: none"> • Office supplies • Office equipment lease (photocopier, computers) • Postage • Telephone • Bank charges • Bank interest | Lease or purchase costs |
| | | Buildings / Property | <ul style="list-style-type: none"> • Utilities • Maintenance: janitorial, snow plowing, landscaping, cleaning supplies • Major repairs • Security • Insurance • Other | Property expenses can be deducted (for DMM purposes) based on % of cost that relates to Rental Income |
| | | Rectory | <ul style="list-style-type: none"> • Utilities • Maintenance and repairs • Insurance | If rectory is used by incumbent – 50% is deductible for DMM, otherwise no deduction, |
| | | Compensation (split between clergy and staff) | <ul style="list-style-type: none"> • Salary & benefits – Clergy • Housing allowance - Clergy • Salary & benefits – other staff • Honoraria | DMM report deduction is for Salary and housing allowance only, not benefits. |
| | | Clergy Moving expenses | | |
| | | Music | <ul style="list-style-type: none"> • Organist salary & benefits • Instrument repair & maintenance • Books • Gowns • Other | |
| | | Altar Guild | <ul style="list-style-type: none"> • Income and receipts can be recorded separately by sub account | |
| | | Education | | Can be subtotaled by Youth, Adult etc. |
| | | Worship | | Costs associated with services; special bulletins, flowers, linens, candles, sacrament supplies. |

| Statement | Account Group | Account Name | Sub Accounts | Comments |
|-----------|---------------|------------------------------------|---|--|
| | | Evangelism | | Expenses related to welcoming newcomers; publicity, name tags. |
| | | Outreach / Mission / Vision | <ul style="list-style-type: none"> • Can be sub-divided by program | Outreach |
| | | Special Events | <ul style="list-style-type: none"> • Income and receipts can be recorded separately by sub account | |
| | | Programs | <ul style="list-style-type: none"> • Income and receipts can be recorded separately by sub account | |
| | | Miscellaneous / Other | | |
| | | Diocesan Contribution (DMM) | | |
| | | Fund Transfers | | Amounts deposited to Parish held funds. Ex: Building, Cemetery, Organ, Investment or Endowments |
| | Expenses | Total | | Total – Sum of all Expense accounts |

Chapter 6 Funds

Regardless of whether you record your entries using the Cash or Accrual method, as a charity, Fund Accounting is the required method to be used by the parish. Fund accounting requires that the charity account separately for funds that donors designate for different purposes. It is best practice to physically separate funds for different purposes into separate bank accounts. Some funds received, even if small, must be segregated by the donor's instructions, however in some cases the volume and \$ amount of transactions will determine if separate bank or investment accounts are prudent or efficient.

For most parishes Fund accounting will require separate bank accounts for:

- General Operations
- Each major Capital Fund or fund raising campaign that requires the funds be held longer than a period of time 1 year
 - Organ replacement campaign
 - Window and Roof campaigns
- Endowment or Trust Funds held
 - Memorial Funds
 - Cemetery Funds
- Joint Project funds

When preparing the annual or interim financial statements for the parish, whether using the cash or accrual system, the method is the same. Each fund and its corresponding bank account should be separately balanced and reviewed. Each may have its own accruals at the end of the year. The sum of all of the funds will become the total parish financial statements; Operating Statement and Balance Sheet.

Some parishes use separate bank accounts for their various fund raising groups or projects throughout the year, and then move the remaining funds to the general bank account at year end. If the entries are recorded correctly on each account, there will be no double entry of receipts or disbursements. It is not necessary to have separate bank accounts for each group, it may be simpler and cheaper (reduced bank fees etc) to have one operating account segregated by group or project. Most computerized accounting systems can handle this option.

When a separate bank account is set up each fund should balance within itself i.e. bank balance equals contributions. The balance sheet actually becomes two (or more) balance sheets in one. The balance sheet presentation becomes clearer if it is shown in a columnar basis:

| Fund → | General | Capital Campaign | Fund Raising | Other | Total |
|---|---------|------------------|--------------|-------|-------|
| Bank Account identifier | | | | | |
| Opening Balance | | | | | |
| Current period activity | | | | | |
| Ending Balance | | | | | |
| Total Cumulative Surplus (or deficit if the account is in overdraft.) | | | | | |

In the above example, which assumes the cash method, the cash balance (plus other related assets if applicable) should always equal the Cumulated Surplus. Additional funds would require more columns.

A similar columnar statement would be prepared to show the receipts and disbursements. Below is a sample of a Worksheet of Receipts and Disbursements (after adjusting for accruals).

The following page shows the resulting Balance Sheet.

| Parish Name | | | | | | | |
|--|----------------|---|--------------------------------|--------------------|----------------------|----------------|------------|
| Worksheet of Receipts and Disbursements - Detail by Fund | | | | | | | |
| For the Year Ended December 31, 20## | | | | | | | |
| | Operating Fund | Accrual & adjustment entries Operating Fund | Post adjustment Operating Fund | Organ Capital Fund | Outreach Fundraising | Endowment Fund | Total |
| Opening bank balance: | \$ 3,500 | | \$ 3,500 | \$ 15,000 | \$ 100 | \$ 50,000 | \$ 68,600 |
| Add Receipts: | | | | | | | |
| Regular subscribers - receipted | \$ 90,000 | | \$ 90,000 | | | | \$ 90,000 |
| Open – non-receipted | \$ 7,500 | \$ 1,250 | \$ 8,750 | \$ 1,250 | | | \$ 10,000 |
| Designated / restricted donations / bequests | \$ 2,000 | | \$ 2,000 | | | | \$ 2,000 |
| Rentals of Halls | \$ 2,100 | | \$ 2,100 | | | | \$ 2,100 |
| Rectory Rental Income | \$ - | | \$ - | | | | \$ - |
| Transfers in from Endowment and Trust funds | \$ 10,000 | | \$ 10,000 | | | | \$ 10,000 |
| Bank interest / Investment Income received | \$ 950 | \$ 25 | \$ 975 | \$ 125 | | \$ 975 | \$ 2,075 |
| Multi point Parish receipts | \$ - | | \$ - | | | | \$ - |
| HST Refunds | \$ - | | \$ - | | | | \$ - |
| Insurance claim receipts | \$ - | | \$ - | | | | \$ - |
| Bank / Other Loans received | \$ 10,000 | \$ 10,000 | \$ - | | | | \$ - |
| Miscellaneous / Other | \$ 770 | | \$ 770 | | \$ 8,000 | | \$ 8,770 |
| Total Receipts: | \$ 123,320 | \$ 8,725 | \$ 114,595 | \$ 1,375 | \$ 8,000 | \$ 975 | \$ 124,945 |
| Less: Disbursements: | | | | | | | \$ - |
| Diocesan Assessments (DMM) | \$ 15,200 | \$ 800 | \$ 16,000 | | | | \$ 16,000 |
| Employment expenses | \$ 65,000 | | \$ 65,000 | | | | \$ 65,000 |
| Property expenses - church & parish hall | \$ 29,500 | \$ 620 | \$ 30,120 | | | | \$ 30,120 |
| Property expenses - rectory | \$ - | | \$ - | | | | \$ - |
| Clergy Moving Expenses | \$ - | | \$ - | | | | \$ - |
| Capital expenditures | \$ 2,500 | \$ 2,500 | \$ - | | | | \$ - |
| Insurance Premium Expense | \$ - | | \$ - | | | | \$ - |
| General operating expenses | \$ 3,500 | | \$ 3,500 | | | | \$ 3,500 |
| Mortgage and Loan payments | \$ 438 | \$ 262 | \$ 176 | | | | \$ 176 |
| Transfers out to Endowment and Trust funds | \$ - | | \$ - | | | | \$ - |
| Bank / Other Loans repaid | \$ - | | \$ - | | | | \$ - |
| Outreach | \$ 2,000 | | \$ 2,000 | | \$ 6,000 | | \$ 8,000 |
| Total Disbursements: | \$ 118,138 | \$ 1,342 | \$ 116,796 | \$ - | \$ 6,000 | \$ - | \$ 122,796 |
| Closing bank balance: | \$ 8,682 | \$ 7,383 | \$ 1,299 | \$ 16,375 | \$ 2,100 | \$ 50,975 | \$ 70,749 |

If monies are received in account, record the amount received, **unearned** gains and losses are not entered as Income or Expense

| Parish Name | | | |
|--|--|--|------------------|
| Balance Sheet | | | |
| As at December 31, 20## | | | |
| Assets | | | |
| Cash | | | \$ 8,682 |
| Amounts Receivable | | | \$ 1,275 |
| Fixed Assets - Computer | | | \$ 2,500 |
| Investments | | | \$ 69,450 |
| Total Assets | | | \$ 81,907 |
| Liabilities | | | |
| Due to Diocese | | | \$ 800 |
| Bank Loan / Mortgage Principal | | | \$ 9,738 |
| Due to Others | | | \$ 620 |
| Total Liabilities | | | \$ 11,158 |
| Fund Balances | | | |
| General Operating Fund | | | \$ 1,299 |
| Organ Fund | | | \$ 16,375 |
| Outreach Fundraising Fund | | | \$ 2,100 |
| Endowment Fund | | | \$ 50,975 |
| Total Fund Balances | | | \$ 70,749 |
| Total Liabilities and Fund Balances | | | \$ 81,907 |

Funds require separate tracking, but a separate bank account does not always have to be established, the statement on the previous page would require an adjustment to separate the general operating account into its components (i.e. columns by fund). Regardless, at all times each fund column must balance back to its bank statement(s).

The aforementioned statement presentation is a simplified version of the generally accepted accounting procedure known as fund accounting. While a smaller parish may not have multiple funds, the method suggested of reporting funds in a columnar fashion is a clearer method to readers of the statements.

Whether your parish presents the statements in this manner or not is not the significant point, what is more important is to understand that each fund must balance within itself.

This concept becomes important when preparing the annual report to the Diocese. The Diocesan summary is intended to reflect the results of all of the parish's activities.

Chapter 7 Diocesan Annual Reporting

Overview

While the Treasurer is responsible for gathering the financial data, not all are tasked with entering the data online. Likewise, it is often the parish secretary/administrator or envelope secretary who compiles and enters the statistics. If someone else in your parish is assigned these tasks, this chapter of the manual should be shared with them to ensure reporting is completed correctly.

The Diocesan Annual Reporting is to be completed online in accordance with Canon 2.9. [See Appendix](#). A hard copy of the Annual Vestry Report is to be sent to the Synod Office, Attention: Finance Department, after the annual vestry meeting, but no later than March 31st, together with a copy of the church warden's audited financial statement for the prior year ending December 31st and a copy of the budget for the current year. If the parish statements are in summary form only, a copy of the internal statement detailing expenses should be included in the Vestry submission to the Diocese.

Early submitters of online reports (Finance, DMM & parish Statistics) may be eligible for a cash reward as may be offered by the Diocese from year to year.

The online submissions are not only used as the basis for assessing parishes for their share of the cost of the Diocese operating costs, but also provide statistical data for both the Diocese and General Synod. In addition, this data is used to determine the spiritual and financial health of each of the parishes within the Diocese itself.

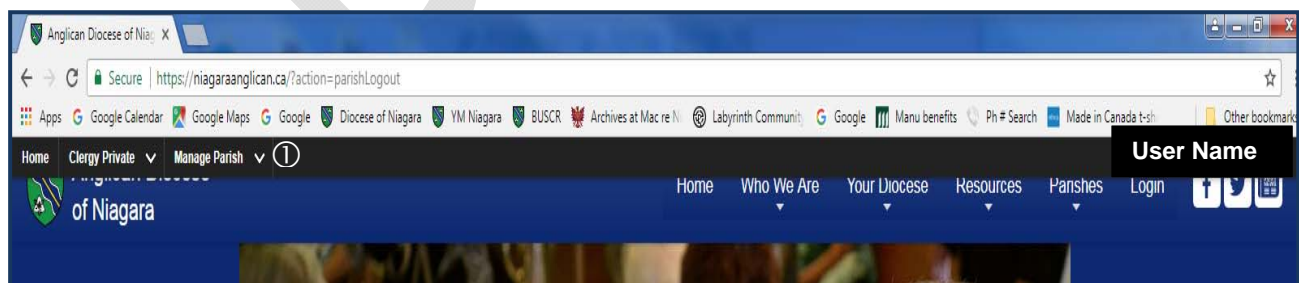
The Diocesan Annual Reporting is comprised of 3 online reports. The first 2 are Financial and determine the parish DMM. The third is the parish statistical report and is discussed

1. [Operating Statement \(Financial Statement\)](#)
2. [DMM Report](#)
3. [Statistical Report](#) (Parish Statistics)

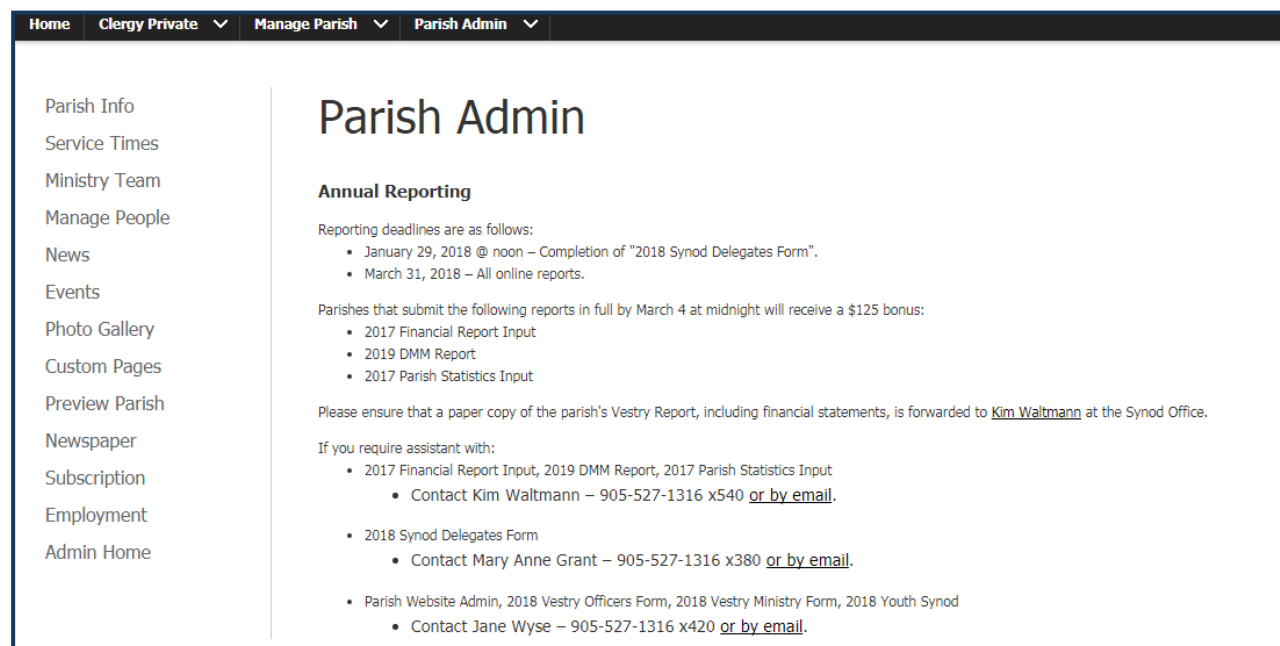
The **DMM (Diocese Mission and Ministries) Return** is produced automatically from the Operating Statement. The only input required on the DMM report is the entry of the persons who completed the Financial Report and the date of the parish vestry meeting. No other input into the DMM report is allowed or required. The Annual Statement of Assets and Liabilities is not to be submitted electronically but is required to be submitted in paper format with your vestry report.

To begin the online data entry process, a logon is required. If you do not have a logon speak to your rector / incumbent to have them request your logon.

If you do have a logon, begin the online process by logging on to the website and then select your parish from the drop-down menu **Manage Parish** ①.



The screen will refresh with options shown.



The screenshot shows the 'Parish Admin' page. On the left is a sidebar with links: Parish Info, Service Times, Ministry Team, Manage People, News, Events, Photo Gallery, Custom Pages, Preview Parish, Newspaper, Subscription, Employment, and Admin Home. The main content area is titled 'Parish Admin' and contains an 'Annual Reporting' section. This section lists reporting deadlines, required reports for a \$125 bonus, and contact information for assistance. A large, faint 'X' watermark is visible across the center of the page.

Parish Admin

Annual Reporting

Reporting deadlines are as follows:

- January 29, 2018 @ noon – Completion of "2018 Synod Delegates Form".
- March 31, 2018 – All online reports.

Parishes that submit the following reports in full by March 4 at midnight will receive a \$125 bonus:

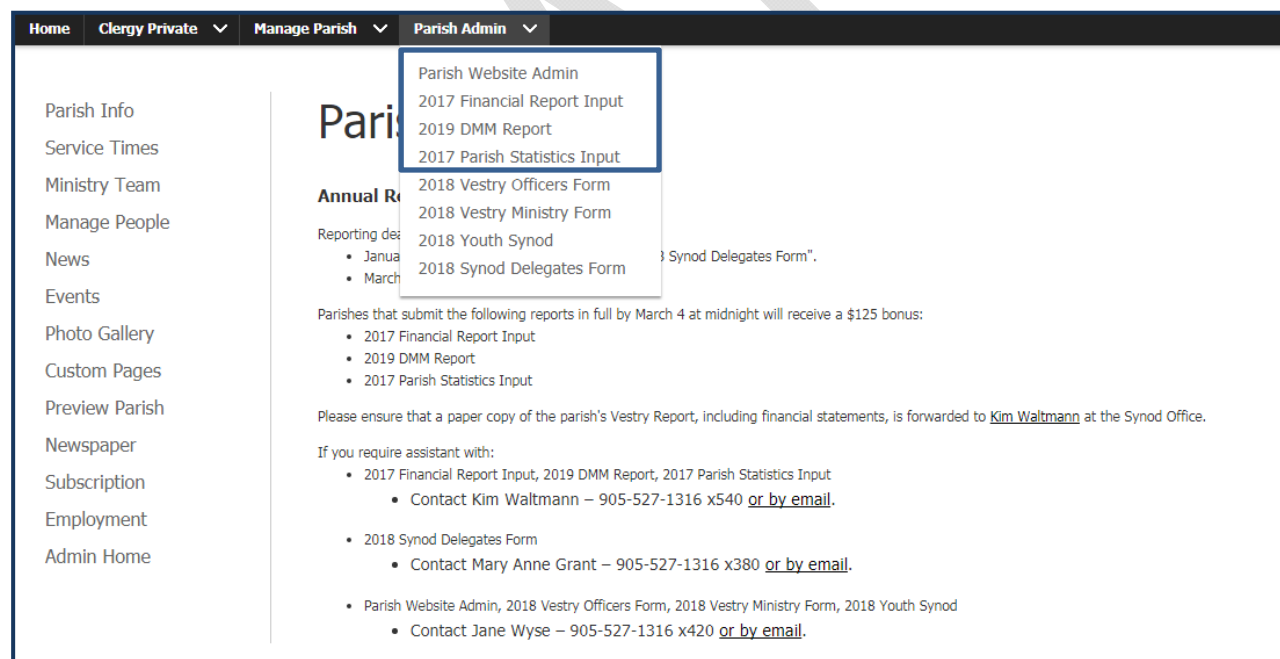
- 2017 Financial Report Input
- 2019 DMM Report
- 2017 Parish Statistics Input

Please ensure that a paper copy of the parish's Vestry Report, including financial statements, is forwarded to [Kim Waltmann](#) at the Synod Office.

If you require assistant with:

- 2017 Financial Report Input, 2019 DMM Report, 2017 Parish Statistics Input
 - Contact Kim Waltmann – 905-527-1316 x540 [or by email](#).
- 2018 Synod Delegates Form
 - Contact Mary Anne Grant – 905-527-1316 x380 [or by email](#).
- Parish Website Admin, 2018 Vestry Officers Form, 2018 Vestry Ministry Form, 2018 Youth Synod
 - Contact Jane Wyse – 905-527-1316 x420 [or by email](#).

Select the online report to be worked on from the **Parish Admin** dropdown.



This screenshot is identical to the previous one, but with the 'Parish Admin' dropdown menu open. The menu lists the following options: Parish Website Admin, 2017 Financial Report Input, 2019 DMM Report, 2017 Parish Statistics Input, 2018 Vestry Officers Form, 2018 Vestry Ministry Form, 2018 Youth Synod, and 2018 Synod Delegates Form. The 'X' watermark is still present.

Parish Admin

Annual Reporting

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Operating Statement

The Operating Statement includes specific detailed information to allow us to understand what is happening financially at your parish and at all the parishes of the Diocese so that we can be more proactive in our actions.

The Operating Statement is a breakdown of the Income and Expenses for the parish for the year ended December 31st, 20## (matches the year end date of all reports submitted).

After accessing the Diocesan website and using the assigned parish logon, click 2017 Financial Report Input.

The Operating Statement input form will be returned. The header ❶ explains how to complete and submit the form.

Parish name
ABCDE (parish code)

Operating Statement for the Year Ended December 31, 2017

❶

Please enter your Operating Statement information below. The DMM Assessment schedule will be populated automatically based on your input on this page, once saved **and** submitted. Once you have submitted the forms electronically, please be sure to submit a paper copy of your Vestry report and Financial Statements to the Diocese. The Diocesan staff will review your submission, make any adjustments based on the policies applicable, and advise you of your DMM requirements for the following year.

If your financial statement summarizes expenses that must be reported on individual lines, please submit a trial balance or detailed breakdown of these items for verification.

Click on this ❷ icon to read more information about the field.

If you need any other assistance, please contact the Diocese and ask for Kim Waltmann (905)527-1316 x540.

Below the Header are further Instructions

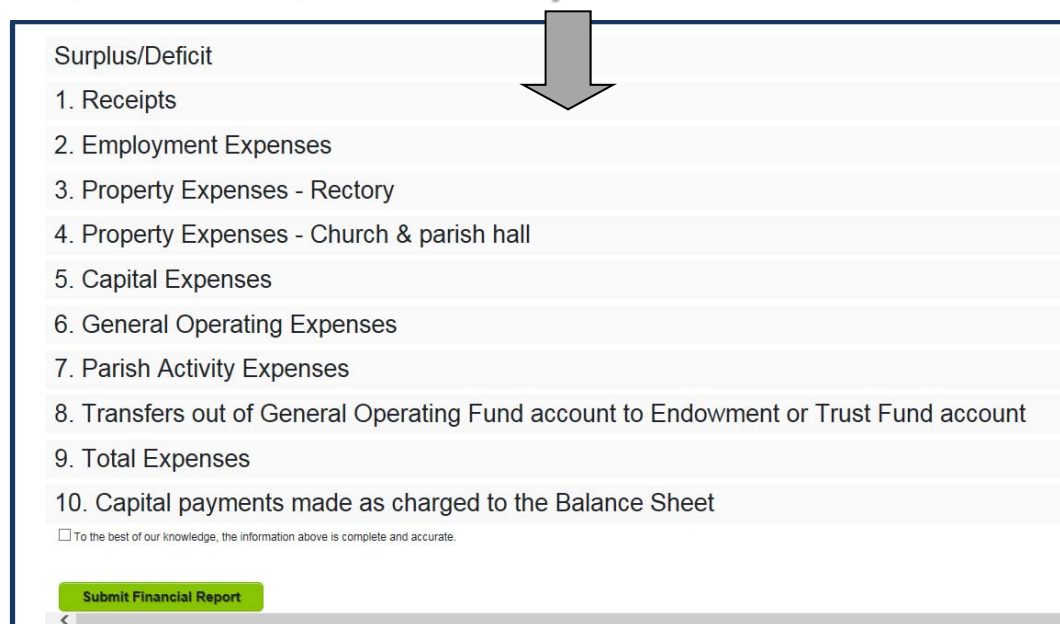
You can save the information at any time by clicking on one of the **Save Data** ❷ buttons.

When you are ready to submit your information click **Submit Financial Report** ❸ button — you will not be able to change any information after submission.

Data can be saved multiple times while entering and verifying data. The “Save” button appears at the end of each section when expanded. To be sure to not lose your data, always “Save ❷” before leaving the website if you have updated data and want to keep it. The “Submit ❸” button should only be clicked once you have completed and checked all entered information. There is no “undo” button on submissions.

Changes can only be made by phoning the diocese, Jody Beck or Kim Waltmann and requesting the file be re-opened for corrections.

When first viewed, the form will show 11 sections. To open or close a section to see all of the specific entries required, click the **Grey Title** bar for the section.



Surplus/Deficit

1. Receipts
2. Employment Expenses
3. Property Expenses - Rectory
4. Property Expenses - Church & parish hall
5. Capital Expenses
6. General Operating Expenses
7. Parish Activity Expenses
8. Transfers out of General Operating Fund account to Endowment or Trust Fund account
9. Total Expenses
10. Capital payments made as charged to the Balance Sheet

☐ To the best of our knowledge, the information above is complete and accurate.

Submit Financial Report

On the following pages is each of the expanded sections where data is to be entered.

After opening a section, all of the line items pertinent to that section will be displayed. Values can be entered as whole \$ or with decimal places, and will be saved and displayed as entered.

To the right of each line's value to be entered, are 2 icons. The first icon allows you to display a description of the financial data that is to be entered on the line. This is displayed by hovering over the ①.



Open - non-receipted 0.00

Non-identified donors, Cash donations, non receipted donations

The second icon ② is a comment box. Clicking on it once will open a box in the top right-hand corner of your screen. Text can be inserted to add explanations, or other pertinent information for Financial Statement readers. Enter information and click "Save". To hide the comment, click the icon a 2nd time. At any time, messages can be viewed by clicking the icon. On some screens, when clicking to view the message, it appears at the top of the file (scroll up) not beside the icon itself.

Please note information entered onto the clipboard is date and time stamped and permanent. If financial data is altered by Diocesan staff after reviewing the data against the paper version of the Operating Statement, a comment will be added to the line item changed.



1. Receipts

Regular subscribers - receipted 0.00

Open - non-receipted 0.00

Education Income 0.00

Comments for **Regular subscribers - receipted**

Insert text

Save

If a line item has an “S #-#” or “Summary - #” ③ after the second icon, this value is transferred to the DMM report directly.

The screenshot shows the Niagara Financial Reporting interface. The browser address bar displays 'https://niagaraanglican.ca/parish/reporting/financial/v2/forms.php?view=adminPrint'. The interface includes a navigation menu with 'Home', 'Admin', 'Synod Council', 'Reports', and 'Clergy Private'. The main content area lists various financial items, each with an input field set to '0.00' and two icons (an information icon and a document icon). The items are: Fundraising, Transfers in from Endowment and Trust funds, Transfers in from Rectory Funds, Bank interest / Investment Income received, Investment gains - unrealized (with 'S1-4' next to the document icon), Insurance claim receipts (with 'Summary-6' and a circled ③ next to the document icon), Church organization donations, Grants - Received from non-Diocesan sources, Grants - Received from Diocese, Grants - Received from Hands Across Niagara, GST/HST refunds received on Operations, Multi point Parish receipts (with 'S1-3' and a circled ③ next to the document icon), Historical Debt Repayments (with 'S1-11' next to the document icon), Miscellaneous / Other, and Total Receipts (with 'S1-1' next to the document icon).

At the November 2017 Synod, the DMM formula was changed **effective with the 2016** Financial Statement year. The 2017 online financial reporting has been updated to align with the new formula.

A new verification has been added to ensure that the Surplus / Deficit reported at vestry equals the result calculated from the financial data input. Enter the Surplus / Deficit ④ as reported at Vestry. Once all data is entered and the report saved, the system will check that the calculated and reported values are equal. If they are materially different, please enter an explanation in the comment box. ⑤

Surplus/Deficit

Enter Surplus/Deficit reported at Vestry

0.00 ④



























































☐

* reported as best to our knowledge



Receipts

Changes for 2017 **Receipts** reporting are noted below;

| 1. Receipts | | |
|---|-----------------------------------|---|
| Regular subscribers - receipted | <input type="text" value="0.00"/> |   |
| Open - non-receipted | <input type="text" value="0.00"/> |   |
| Education Income | <input type="text" value="0.00"/> |   |
| Designated Flow Through Donations | <input type="text" value="0.00"/> |   |
| Restricted donations and bequests | <input type="text" value="0.00"/> |   |
| <input type="text" value="Donor"/> | <input type="text" value="0.00"/> |   |
| <input type="text" value="Donor"/> | <input type="text" value="0.00"/> |   |
| <input type="text" value="Donor"/> | <input type="text" value="0.00"/> |   |
| <input type="text" value="Donor"/> | <input type="text" value="0.00"/> |   |
| <input type="text" value="Donor"/> | <input type="text" value="0.00"/> |   |
| <input type="text" value="Donor"/> | <input type="text" value="0.00"/> |   |
| <input type="text" value="Donor"/> | <input type="text" value="0.00"/> |   |
| Rentals of Halls / Facilities | <input type="text" value="0.00"/> |   |
| Rectory Rental Income | <input type="text" value="0.00"/> |   |
| Fundraising | <input type="text" value="0.00"/> |   |
| Transfers In from Endowment and Trust funds | <input type="text" value="0.00"/> |   |
| Transfers In from Rectory Funds | <input type="text" value="0.00"/> |   |
| Bank Interest / Investment Income received | <input type="text" value="0.00"/> |   |
| Investment gains - unrealized | <input type="text" value="0.00"/> |   S1-4 |
| Insurance claim receipts | <input type="text" value="0.00"/> |   Summary-6 |
| Church organization donations | <input type="text" value="0.00"/> |   |
| Grants - Received from non-Diocesan sources | <input type="text" value="0.00"/> |   |
| Grants - Received from Diocese | <input type="text" value="0.00"/> |   |
| Grants - Received from Hands Across Niagara | <input type="text" value="0.00"/> |   6 |
| GST/HST refunds received on Operations | <input type="text" value="0.00"/> |   7 |
| Multi point Parish receipts | <input type="text" value="0.00"/> |   S1-3 |
| Historical Debt Repayments | <input type="text" value="0.00"/> |   S1-11 8 |
| Miscellaneous / Other | <input type="text" value="0.00"/> |   |
| Total Receipts | <input type="text" value="0.00"/> |   S1-1 |

Amounts received from Hands Across Niagara⁶ are no longer deducted from Income. Amounts received are generally spent on expenses that are claimed under Outreach. Thus, the net assessable income for these grants would be \$0.

GST / HST rebates are no longer a deduction from income. The correct recording of GST / HST rebates does not produce income. See [GST / HST](#).⁷

If a parish has Historical Debt,⁸ as set up by the Diocese, and makes payments during the year for these debts, they can enter the amount of monies received for the repayment as Historical Debt Repayment, and the system will reduce their assessable income by this amount. If payments of Historical Debt were made from general receipts (i.e. operating surplus) enter the amount of the repayment as Historical Debt Repayment and reduce Open Receipts by the corresponding amount. If this method is used, please enter a note noting this change. All Historical Debt Repayments are verified by the Diocese.

Employment Expenses

There are a few changes related to Employment expenses under the new method. First, a new category has been added - ⑨ - Outreach / Community Worker Salary. 50% of the salary cost for this position is a deductible expense. The deduction allowed for each of the positions of:

Licensed Lay Worker, LLW Living Allowance, Parish / Youth Worker Salary, Honoraria for Clergy and Supply Clergy is 50%.

| 2. Employment Expenses | Maximum Deduction for Clergy Salary in 2017 | |
|---|---|----------------|
| Clergy Stipend - Incumbent | <input type="text" value="0.00"/> | S2-1 Actual |
| Living Allowance - Incumbent | <input type="text" value="0.00"/> | S2-2 Actual |
| Clergy Stipend Asst #1 | <input type="text" value="0.00"/> | S2-3 Actual |
| Living Allowance - Asst #1 | <input type="text" value="0.00"/> | S2-4 Actual |
| Clergy Stipend - Asst #2 | <input type="text" value="0.00"/> | S2-5 Actual |
| Living Allowance - Asst #2 | <input type="text" value="0.00"/> | S2-6 Actual |
| Licensed Lay Worker Stipend | <input type="text" value="0.00"/> | S2-7 Actual |
| Living Allowance - Licensed Lay Worker | <input type="text" value="0.00"/> | S2-8 Actual |
| Outreach / Community worker Salary | <input type="text" value="0.00"/> | S2-15 Actual ⑨ |
| Parish Youth Worker Salary | <input type="text" value="0.00"/> | S2-9 Actual |
| Living Allowance - Parish Youth Worker | <input type="text" value="0.00"/> | |
| Music Director / Organist - Salary & Benefits | <input type="text" value="0.00"/> | |
| Other Staff - Salary | <input type="text" value="0.00"/> | |
| Honoraria for Clergy | <input type="text" value="0.00"/> | S2-11 Actual |
| Supply Clergy | <input type="text" value="0.00"/> | S2-12 Actual |
| Benefits all staff | <input type="text" value="0.00"/> | |
| Employment expenses - Other | <input type="text" value="0.00"/> | |
| Total Employment Expenses | <input type="text" value="0.00"/> | |

Property Expenses - Rectory

No changes were made to the Rectory Expense reporting section.

| 3. Property Expenses - Rectory | | |
|--|-----------------------------------|-------------|
| Maintenance | <input type="text" value="0.00"/> | S3-1 Actual |
| Utilities | <input type="text" value="0.00"/> | S3-1 Actual |
| Major repairs and renovations | <input type="text" value="0.00"/> | S3-1 Actual |
| Insurance | <input type="text" value="0.00"/> | S3-1 Actual |
| Property Taxes | <input type="text" value="0.00"/> | S3-1 Actual |
| Sub-Total Property Expenses - Rectory | <input type="text" value="0.00"/> | |
| Multi point parish contributions to expenses | <input type="text" value="0.00"/> | |
| Property Expenses - Rectory | <input type="text" value="0.00"/> | |

Property Expenses – Church & parish hall

Effective with the new formula, Maintenance costs for the Church & parish hall are no longer a deduction.

| 4. Property Expenses - Church & parish hall | | |
|---|-----------------------------------|------|
| Maintenance | <input type="text" value="0.00"/> | |
| Utilities | <input type="text" value="0.00"/> | S6-1 |
| Insurance claim additional expenses | <input type="text" value="0.00"/> | |
| Landscape, snow removal, security | <input type="text" value="0.00"/> | |
| Property Expenses - Church & parish hall | <input type="text" value="0.00"/> | |

Capital Expenses

The category of Capital expenses had been revised to remove the deduction for major repairs and renovations. The Diocese is now using the **CRA** definition of capital expenses. Total Capital expenditures greater than \$3,500 per year will be a deductible expense.

| 5. Capital Expenses | | |
|---|-----------------------------------|------|
| Capital improvement costs for buildings and furnishings (expensed and not capitalized on balance sheet) | <input type="text" value="0.00"/> | S4-1 |
| Major repairs and renovations | <input type="text" value="0.00"/> | |
| Office Equipment purchase costs (expensed and not capitalized on balance sheet) | <input type="text" value="0.00"/> | S4-4 |
| Capital Expenses | <input type="text" value="0.00"/> | |

A **capital expense** generally gives a lasting benefit or advantage. For example, the cost of putting vinyl siding on the exterior walls of a wooden property is a capital expense.

Renovations and expenses that extend the useful life of your property or improve it beyond its original condition are usually capital expenses. However, an increase in a property's market value because of an expense is not a major factor in deciding whether the expense is capital or current. To decide whether an amount is a current expense or a capital expense, consider your answers to the questions in the chart on the following page.

CRA Criteria for determining if a capital expense or a current expense

| Criteria | Capital expenses | Current expenses |
|--|--|--|
| Does the expense provide a lasting benefit | Generally, they give a lasting benefit or advantage. For example, putting vinyl siding on the exterior walls of a wooden property. | Generally, they reoccur after a short period of time. For example, painting the exterior of a wooden house. |
| Does the expense maintain or improve the property | Generally, they repair and improve a property beyond its original condition. For example, if you replace wooden steps with concrete steps. | Generally, they restore a property to its original condition. For example, repairing wooden steps. |
| Is the expense for a part of the property or for a separate asset? | Generally, they are new assets replacing existing assets that are within the property. For example, buying a compressor to use in your business operation. It applies because a compressor is a separate asset, not part of the building | Generally, they repair a part of the building. For example, electrical wiring is part of a building. Any amount spent to rewire, as long as the rewiring does not improve the property beyond its original condition, can be claimed as a current expense. |
| What is the value of the expense? (Use these criteria only if you cannot determine whether an expense is capital or current based on the 3 previous criteria.) | Generally, they are of considerable value in relation to the value of the property | Generally, they are costs for ordinary maintenance that was not done when necessary. You can deduct these expenses as current expense. |

Note: Modifications to buildings to accommodate persons with disabilities will be allowed as a Capital Expense.

These expenses include:

- installing hand-activated electric door openers;
- installing interior and exterior ramps; and
- modifying a bathroom, elevator, or doorway so a person in a wheelchair can use it.

You can also deduct expenses you pay to install or acquire the following disability-related devices and equipment:

- elevator car-position indicators (such as braille panels and audio indicators);
- visual fire-alarm indicators;
- listening or telephone devices for people who have a hearing impairment; and
- disability-specific computer software and hardware attachments.

General Operating Expenses

Effective with the new formula, Insurance premiums ❶ for the Church & parish hall are now a deduction.

Clergy Moving ❷ expenses are still a deduction but are included in the Employment Expense section on the DMM report. They are deductible at 100%.

| 6. General Operating Expenses | | |
|-----------------------------------|-----------------------------------|---------|
| Office expenses | <input type="text" value="0.00"/> | |
| Office Equipment Lease costs | <input type="text" value="0.00"/> | S4-4 |
| Sub Contract staff | <input type="text" value="0.00"/> | |
| Insurance Premium | <input type="text" value="0.00"/> | S8-2 ❶ |
| Bank charges and Interest | <input type="text" value="0.00"/> | |
| Clergy Moving Expenses | <input type="text" value="0.00"/> | S2-14 ❷ |
| General Operating expenses | <input type="text" value="0.00"/> | |

Parish Activity Expenses

No changes were made to the deductions allowed for Parish Activity expenses. Deductions are allowed for:

- Altar Flower expenses
- Expenses incurred as part of Hands Across Niagara grant
- Outreach, Mission, or Vision program expenses
- Rector's discretionary expenses
- Fund Raising expenses

| 7. Parish Activity Expenses | | |
|--------------------------------------|-----------------------------------|-----------|
| Educational expenses | <input type="text" value="0.00"/> | |
| Program expenses | <input type="text" value="0.00"/> | |
| Worship & Music expenses | <input type="text" value="0.00"/> | |
| Altar Flower expenses | <input type="text" value="0.00"/> | S1-2 |
| Evangelism expenses | <input type="text" value="0.00"/> | |
| Outreach / Mission / Vision expenses | <input type="text" value="0.00"/> | Summary-8 |
| Hands Across Niagara Expenses | <input type="text" value="0.00"/> | Summary-8 |
| Rector's Discretionary Expenses | <input type="text" value="0.00"/> | Summary-8 |
| DMM Assessment | <input type="text" value="0.00"/> | |
| Fund Raising Expenses | <input type="text" value="0.00"/> | S1-6 |
| Other Expenses | <input type="text" value="0.00"/> | |
| Parish activity expenses | <input type="text" value="0.00"/> | |

Transfers out of General Operating Fund to Endowment or Trust Fund

No changes were made to the deductions allowed for Transfers out of Operating Funds to Endowment or Trust Fund. All monies move from General Funds to Endowment or Trust Funds are deductible.

| 8. Transfers out of General Operating Fund account to Endowment or Trust Fund account | | |
|---|-----------------------------------|------|
| Cemetery | <input type="text" value="0.00"/> | S5-1 |
| Building Funds | <input type="text" value="0.00"/> | S5-2 |
| Organ or Music Funds | <input type="text" value="0.00"/> | S5-4 |
| Investment Funds | <input type="text" value="0.00"/> | S5-3 |
| Endowment Funds | <input type="text" value="0.00"/> | S5-3 |
| Other - including transfers to internal parish groups | <input type="text" value="0.00"/> | S5-4 |
| Transfers out to Endowment and Trust funds | <input type="text" value="0.00"/> | |

Total Expenses, Capital Expenses recorded via the Balance Sheet and Mortgage Payments

Once data has been entered, and Update Calculations clicked, the Total Expenses will be filled in as well as the Net Operating Surplus (Deficit).

| Transfers out to Endowment and Trust funds | |
|--|--|
| <input type="text" value="0.00"/> | |

9. Total Expenses



| | | |
|--|-----------------------------------|--|
| Total Expenses as per the Operating Statement: | <input type="text" value="0.00"/> | |
| Net Operating Surplus (Deficit) as per the Operating Statement <small>Must be equal to Financial Statement reported at Vestry</small> | <input type="text" value="0.00"/> | |



After entering the financial data for your parish, the Net Operating Surplus (Deficit) **1** displayed in Section 9 (see next page) should equal the value reported on the Parish Operating Statement as reported to Vestry. If the values do not equal, by a significant difference, please explain the reasons when sending in your vestry report.

For those parishes that use the Cash system of accounting and have incurred Capital Improvement Expenses or made Mortgage or Loan payments during the year, the difference between the Parish Operating Statement and the online version, will be the items recorded in Section 10. If the difference is not the Section 10 items, there is likely another error in the entry of your data which needs to be resolved.



To print the online Operating Statement, use the web browser **Print** button.



9. Total Expenses



Total Expenses as per the Operating Statement:  

Net Operating Surplus (Deficit) as per the Operating Statement:  

10. Capital payments made as charged to the Balance Sheet

Capital improvement costs for buildings or furnishings (Capitalized on balance sheet as an asset)   S4-1

Capital costs for office equipment (Capitalized on balance sheet as an asset)   S4-4

Loan and Mortgage Principal payments (Reducing liability on Balance Sheet)   Summary-7

Once the Operating Statement is confirmed complete and **Saved**, it can be **Submitted**. After clicking the “Submit Financial Report” button, the screen will refresh and ask you to confirm the submission. Click “**ok**” to confirm the Submission.

3. Property Expenses - Rectory

4. Property Expenses - Church & parish hall

5. Capital Expenses

6. General Operating Expenses


7. Parish Activity Expenses

8. Transfers out to Endowment and Trust Funds

9. Total Expenses

10. Capital payments made as charged to the Balance Sheet

Message from webpage

 Ready to Submit Financial Report?

After the **Submission** is accepted, the screen will refresh, a **message** will appear at the bottom of the report.

| |
|---|
| Surplus/Deficit |
| 1. Receipts |
| 2. Employment Expenses |
| 3. Property Expenses - Rectory |
| 4. Property Expenses - Church & parish hall |
| 5. Capital Expenses |
| 6. General Operating Expenses |
| 7. Parish Activity Expenses |
| 8. Transfers out of General Operating Fund account to Endowment or Trust Fund account |
| 9. Total Expenses |
| 10. Capital payments made as charged to the Balance Sheet |
| <input type="checkbox"/> To the best of our knowledge, the information above is complete and accurate. |
| Financial Report for 2017 has been submitted on 1969/12/31. To make change please contact Jody Beck at the Synod Office: jody.beck@niagaraanglican.ca or call (905) 527 1316 ext 520 |

At this point the DMM report will be viewable.

DMM (Diocese Mission and Ministries) Assessment

The DMM Recapitulation report is created automatically from specific financial lines pulled from the [Operating Statement](#). Direct entry onto the DMM Recap report is not possible. The assessment is based on a 3-year average of a parish's Assessable Net Income (as defined by the DMM process), with a 2-year lag. Meaning, the 2018 DMM amount due is based on the average of the 2016, 2015 and 2014 amounts reported. In some cases, a parish can request to switch to a 1-year version, instead of a 3-year version, but once this is done, they must continue with the 1-year version, they cannot switch back to the 3-year version.


To access the DMM report, return to the main logon screen and click **2019 DMM Report**. The DMM report will be returned for Viewing and Printing.

The screenshot shows the 'Parish Admin' dropdown menu. The menu items are: Parish Website Admin, 2017 Financial Report Input, 2019 DMM Report (highlighted with a red circle and a '1' icon), 2017 Parish Statistics Input, 2018 Vestry Officers Form, 2018 Vestry Ministry Form, 2018 Youth Synod, and 2018 Synod Delegates Form. Below the menu, there is a notice about a \$125 bonus for reporting by March 4 at midnight, listing the required reports: 2017 Financial Report Input, 2019 DMM Report, and 2017 Parish Statistics Input. It also mentions that a paper copy of the parish's Vestry Report, including financial statements, is forwarded. At the bottom, it says 'If you require assistance with:' followed by a list: 2017 Financial Report Input, 2019 DMM Report, 2017 Parish Statistics Input, and a contact for Kim Waltmann at 905-527-1316 x540 or by email.

DMM Summary page

The header ❶ to the DMM report explains that the **report is only viewable once the Operating Statement (i.e. Financial Reporting) page has been submitted.** Until this is completed, there will be no report viewable below the header.

The next section of the report ❷ summarizes the amounts for each line or schedule.

|  | |
|--|-------------------------------------|
| The Synod of the Diocese of Niagara | |
| Diocesan Mission & Ministries Recapitulation for 2019 ❶ | |
| Parish Name Parish Code | |
| <small>The Diocesan Mission & Ministries Recapitulation for 2019 has been compiled based on the 2017 data that was entered on the parish Financial Reporting page. No financial data is entered directly onto the DMM pages - you must enter using the parish Financial Reporting page. The DMM report Summary page is shown below. The details of each of the sub-schedules can be viewed by clicking on the appropriate Schedule title bar as shown below the summary page.</small> | |
| <input type="button" value="Print Summary"/> <input type="button" value="Print All"/> | |
| Total Receipts - Schedule 1 | <input type="text" value="0.00"/> |
| Permissible Deductions | |
| Employment Expenses - Schedule 2 | <input type="text" value="0.00"/> |
| Rectory Expenses - Schedule 3 | <input type="text" value="0.00"/> |
| Capital Expenditures - Schedule 4 | <input type="text" value="0.00"/> |
| Insurance claim receipts | <input type="text" value="0.00"/> ❷ |
| Loan & mortgage payments | <input type="text" value="0.00"/> |
| Outreach | <input type="text" value="0.00"/> |
| Capital Transfers Out - Schedule 5 | <input type="text" value="0.00"/> |
| Property Expenses - Schedule 6 | <input type="text" value="0.00"/> |
| Total Permissible Deductions | <input type="text" value="0.00"/> |

The 3rd section of the report will display the parish's **DMM assessment** based on their chosen 1 or 3-year method. ③

The last section ④ of the DMM report must be completed to submit the report. The name of the Incumbent and Wardens will be automatically populated.

Information to be entered:

- the name of the person who entered the Financial Report
- The date of the Vestry Meeting

| 1 Year Method ③ | |
|---|--|
| Please note: Parish Name elected to have their DMM calculated under the one year formula and cannot switch back to three year formula. When entering your information both three year and one year calculations will show for information purposes only. Printing of your DMM report will show only the one year calculation as agreed. | |
| Net income base for 2017 | <input type="text" value="0.00"/> |
| One year assessment calculated at | 29.5% <input type="text" value="0.00"/> |
| To the best of my knowledge the information given on this return is correct and complete. | |
| Summary completed by: | <input type="text"/> |
| Date of Meeting: | <input type="text"/> |
| Vestry Chair - Rector/Incumbent Incumbents Name | People's Warden Name Rector's Warden Name |
| <input type="checkbox"/> Click here to also submit the results and lock DMM. | |
| <input type="button" value="Save Data"/> | |

Before submitting the DMM report, review all pages to ensure values reported are correctly forwarded from the Operating Report. If you find an error, and need to correct the Operating Report, call the Diocese office. Kim Waltmann or Jody Beck can re-open the Operating Report so that you can make your changes and re-submit the Operating Report and re-generate the DMM report.

Once all data is verified, **click** the box to advise the system the data is ready to be submitted, then click **Save Data** to save the results and submit the report. Keep a copy of the report for your records.

While all amounts used in the calculation are brought forward from the Operating Statement, some are shown only on the Summary page; others are reported first on a sub schedule, and then summed by category on the Summary page. Amounts not reported on a sub schedules are:

- **Insurance claim receipts:** This line, reported as part of the [Receipts](#) section, should be the net of any Insurance monies received for a claim, less the expenses incurred to repair the damage related to the claim. In most cases the amount will be very close to \$0. Expenses beyond the insurance monies received are recorded on schedule 4, [Property Expenses – Church and Parish Hall](#) – Insurance claim additional expenses.
- **Loan and Mortgage payments:** Principal payments made on loans and mortgages as recorded in [Section 10 of the Financial Report](#) are reported on this line.

- **Outreach expenses:** Outreach expenses as recorded in [Section 7, Parish Activity Expenses](#) are reported on this line.

To view any of the detail pages, before or after submitting the report, scroll below the Save Data section and click on the **title bar** of the line you wish to expand.

☐ Click here to also submit the results and lock DMM.

Save Data

Total Receipts Schedule 1

Employment Expenses Schedule 2

Rectory Expenses Schedule 3

Capital Expenses Schedule 4

Transfers out of General Operating Fund account to Endowment or Trust Fund account Schedule 5

Property Expenses Schedule 6

The expandable reports are shown below in full detail

Total Receipts

Total Receipts Schedule 1

| | | | |
|-------|--|-----------------------------------|-----------------------------------|
| S1-1 | Grand Total as per Financial Statement | <input type="text" value="0.00"/> | |
| | Deductions | | |
| S1-2 | Altar Flower Expenses | <input type="text" value="0.00"/> | |
| S1-3 | Receipt from fellow multi point parish - Parish (not Rectory) related receipts | <input type="text" value="0.00"/> | |
| S1-4 | Non-assessible receipts / Unrealized Investment Gains | <input type="text" value="0.00"/> | |
| S1-6 | Fundraising Expenses | <input type="text" value="0.00"/> | |
| S1-11 | Historical Debt Repayments | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> |
| S1-7 | Total Receipts | | <input type="text" value="0.00"/> |

Employment Expenses

The allowed portion of each employment expenses is either **50%** or **100%** of the actual amount. For Rector's Stipend, the allowed expense is the lessor of 100% or \$53,772. The maximum is based on the 20-year experience clergy minimum salary level.

For those parishes where the incumbent lives in the rectory, the parish can deduct 50% of the cost of the rectory on Schedule 3, instead of claiming the living allowance.

Benefits, which are not deductible, are the parish's share of the CPP, EI, pensions and medical benefits etc.

Employment Expenses Schedule 2

| | | Actual | Allowed |
|-------|--|-----------------------------------|--|
| | Maximum Stipend is \$53,772.00 | | |
| S2-1 | Rector/Incumbent/Priest/Deacon - in Charge | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> |
| S2-2 | Living Allowance | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> 50% |
| S2-3 | Assistant Clergy #1 | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> 100% |
| S2-4 | Living Allowance | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> 50% |
| S2-5 | Assistant Clergy #2 | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> 50% |
| S2-6 | Living Allowance | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> 100% |
| S2-7 | Licensed Lay Worker | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> 50% |
| S2-8 | Living Allowance | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> 50% |
| S2-15 | Outreach/Community Worker Salary | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> 100% |
| S2-9 | Parish/Youth Worker | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> 50% |
| S2-11 | Honoraria For Clergy Only | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> 50% |
| S2-12 | Supply Clergy | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> 50% |
| S2-14 | Clergy Moving | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> 100% |
| S2-13 | Total Employment Expenses | | <input type="text" value="0.00"/> |

Rectory Expenses

For parishes that rent out the rectory to a 3rd party, the rental income is included in the total receipts on Schedule 1. There is no deduction on Schedule 3 for expenses incurred.

Rectory Expenses Schedule 3

| | | |
|------|--|-----------------------------------|
| S3-1 | Total Rectory Expenses | <input type="text" value="0.00"/> |
| | Less | |
| S3-2 | Multi point parish receipts for Rectory expenses | <input type="text" value="0.00"/> |
| S3-3 | Net Rectory Expenses excluding Insurance | <input type="text" value="0.00"/> |
| S3-4 | Allowable Rectory Expenses - 50% of Net | <input type="text" value="0.00"/> |

Capital Expenses

Allowable Capital Expenses are summarized from Sections [5](#), [6](#) and [10](#) of the Operating Statement. In order to claim a deduction, the total sum of all Capital Expenses must be greater than \$3,500.

Capital Expenses Schedule 4

| | | |
|------|--|-----------------------------------|
| S4-1 | New buildings, furnishings & Equipment | <input type="text" value="0.00"/> |
| S4-4 | Cost of leasing or buying office equipment | <input type="text" value="0.00"/> |
| S4-6 | Total Capital Expenses | <input type="text" value="0.00"/> |

Transfers out of General Operating Fund account to Endowment or Trust Fund

When monies are removed from operating funds and deposited in an Endowment or Trust fund for future use, the amount transferred is allowed as a deduction from assessable income.

| Transfers out of General Operating Fund account to Endowment or Trust Fund account Schedule 5 | | |
|---|---|-----------------------------------|
| S5-1 | Cemetery Endowments | <input type="text" value="0.00"/> |
| S5-2 | Building Funds | <input type="text" value="0.00"/> |
| S5-3 | Investment & Endowment Funds | <input type="text" value="0.00"/> |
| S5-4 | Organ Music and Other Funds | <input type="text" value="0.00"/> |
| S5-5 | Total Capital Transfers Out of General Fund | <input type="text" value="0.00"/> |

Property Expenses

Beginning in 2016, the new formula has changed what expenses can be claimed as a deduction from assessable income. Repairs and maintenance costs are no longer a deduction, but Insurance premium expenses are a deduction.

| Property Expenses Schedule 6 | | |
|------------------------------|---|-----------------------------------|
| Maintenance | | |
| S6-1 | Utilities | <input type="text" value="0.00"/> |
| S6-2 | Insurance | <input type="text" value="0.00"/> |
| S6-3 | Total 2017 Property Expenses excluding Property Landscape and Maintenance.. | <input type="text" value="0.00"/> |

Printing the DMM Report

The DMM report can be printed in 2 versions. Choose the version by first clicking on the **Print Summary** or **Print All** button, which will highlight the button **blue**. Then click the web **Print** icon to print the report.

The Synod of the Diocese of Niagara
Diocesan Mission & Ministries Recapitulation for 2019
St. Matthias Anglican Community
GUSMS

The Diocesan Mission & Ministries Recapitulation for 2019 has been compiled based on the 2017 data that was entered on the parish [Financial Reporting](#) page. No financial data is entered directly onto the DMM pages - **you must enter using the parish [Financial Reporting](#) page.** The DMM report Summary page is shown below. The details of each of the sub-schedules can be viewed by clicking on the appropriate Schedule title bar as shown below the summary page.

[Print Summary](#) [Print All](#)

Total Receipts - Schedule 1

Permissible Deductions

Operating Statement Definitions:

Income Accounts

| | |
|--|---|
| Regular subscribers | This includes all donations from parish members intended for the normal operation of the parish, where the donor is identified. This category should include donations from identifiable persons using envelopes or PAP methods who regularly support the parish. |
| Open Income | This includes Non-Identified donors, Cash donations, non-receipted donations. |
| Education Income | Donations specifically identified as for Education use. |
| Designated Flow Through Donations | Donations received that will be forwarded to a 3rd party (i.e. PWRDF). Includes amounts received from internal groups where recipient is a 3rd party external to the parish |
| Restricted donations and bequests | Donations received that are restricted by the donor as to how they may be spent or invested |
| Rentals of Halls / Facilities | Monies received in exchange for the use of parish space. |
| Rectory Rental Income | Monies received from the rental of the rectory (incumbent does not live in rectory) |
| Fund Raising Income | Monies received from fund raising events, excluding capital and debt reduction campaigns |
| Transfers in from Endowment and Trust funds | Monies withdrawn from an endowment or investment fund and deposited in the general operating fund or bank account |
| Transfers in from Rectory Funds | Monies withdrawn from a Rectory fund and deposited in the general operating fund or bank account |
| Bank interest / Investment Income received | Bank, GIC or other financial instrument income received or accrued in the year. Unrealized gains on investments should not be included |
| Investment gains | Actual realized gains on the sale of investments |
| Insurance claim receipts | Monies received from the Diocesan or other Insurance company related to an Insurance claim made by the parish |
| Church organization donations | Amounts received from other groups (i.e. ACW, Men's Club etc) within the church to assist with general operating expenses |
| Grants - Received from non-Diocesan sources | Grants received from non-Diocesan sources |
| Grants - Received from Diocese | Grants received from the Diocese |

| | |
|--|---|
| Grants - Received from Hands Across Niagara | Grants received from Hands Across Niagara, not part of Receipts for DMM |
| GST/HST refunds received on Operations | GST / HST refund amounts received, if not netted out of the gross expenses recorded. Most parishes will not have this category as they show expenses as net cost plus non-recoverable GST/HST |
| Multi point Parish receipts | Amounts received from another parish where a sharing of services agreement is in existence - excludes receipts for shared Rectory expenses. These are recorded in section 3 below. |
| Non-Assessable receipts | This line is reserved for unusual or extraordinary receipts received by the parish and considered non-assessable. Permission of the Diocesan Treasurer is required to use this line |
| Miscellaneous / Other | All other amounts not recorded above |
| Total Receipts | The sum of all Receipt amounts entered. Should equal the Total actual receipts for the year as per annual financial statement |

Expense Accounts:

Employment Expenses

| | |
|--|--|
| Clergy Salary - Incumbent | Total cost of salary for incumbent/rector/priest or deacon in charge. The maximum deductible for DMM purposes for clergy is based on a yearly schedule attached based on the year of ordination. |
| Living Allowance - Incumbent | Living Allowance costs for incumbent/rector/priest or deacon in charge (50% is claimable as an expense for DMM) |
| Clergy Salary Asst #1 | Total cost of salary for Assistant Clergy #1. The maximum deductible for DMM purposes for clergy is based on a yearly schedule attached, based on the year of ordination. |
| Living Allowance - Asst #1 | Living Allowance costs for Assistant Clergy #1 (50% is claimable as an expense for DMM) |
| Clergy Salary - Asst #2 | Total cost of salary for Assistant Clergy #2. The maximum deductible for DMM purposes for clergy is based on a yearly schedule attached, based on the year of ordination. |
| Living Allowance - Asst #2 | Living Allowance costs for Assistant Clergy #2 (50% is claimable as an expense for DMM) |
| Licensed Lay Worker Salary | Total cost of salary for Licensed Lay Worker. The maximum deductible for DMM purposes for a Licensed Lay Worker is based on a yearly schedule attached, based on the year of ordination. |
| Living Allowance - Licensed Lay Worker | Living Allowance costs for Licensed Lay Worker. (50% is claimable as an expense for DMM) |
| Parish Youth Worker Salary | Total cost of salary for Parish Youth Worker. |
| Living Allowance - Parish Youth Worker | Living Allowance costs for Parish Youth Worker (50% is claimable as an expense for DMM) |
| Music Director / Organist - Salary & Benefits | Salary and benefit costs of Organist, Choir Director and soloists |
| Other Staff - Salary | Total cost of salaries for all other Parish Staff not listed above. |
| Honoria for Clergy | Honorariums' paid to clergy |
| Supply Clergy | Amounts paid for supply clergy |
| Benefits all staff | Benefits paid to or on behalf of all staff (excluding Choir / Organanist) |
| Employment expenses - Other | All other employment expenses not previously reported above including honourariums paid to other staff / volunteers. |

Property Expenses - Rectory

| | |
|--------------------------------------|--|
| Maintenance | Ongoing repairs to keep the property up to standard, these are non-capital costs. |
| Utilities | Heat, Hydro, Water, Gas |
| Major repairs and renovations | Major repairs and renovations such as furnace, roof, windows etc charged to the Operating Statement. These are also known as Capital Costs as they are usually > \$500 per item and have a life of more than 2 - 3 years. Amounts recorded on the Balance Sheet in the year are recorded on page 9. |
| Insurance | Insurance premium costs on rectory property and rectory contents owned by the parish (i.e. appliances) |
| Property Taxes | Property / Realty Taxes as charged by the city or municipality for the property. |

| | |
|---|---|
| Sub-Total Property Expenses - Rectory | Total of all Rectory Property costs, <u>before</u> shared cost receipts. |
| Multi point parish contributions to expenses | A credit: Amounts received from a parish sharing the cost of the rectory, this amount will reduce overall expenses to the reporting parish. |
| Property Expenses - Rectory | Total of all Rectory Property costs, <u>after</u> shared cost receipts. 50% of the Net Rectory costs after contributions: maintenance, utilities and repair & renovation expenses are deductible for DMM calculations. |

Property Expenses - Church & parish hall

| | |
|--|---|
| Maintenance | Cost of ongoing repairs and related supplies to keep the property up to standard, non-capital costs. Includes external contract custodial staff costs, but not salaried staff. 50% of the total is deductible for DMM calculation. |
| Utilities | Heat, Hydro, Water, Gas. 50% deductible for DMM calculation. Note: excludes telephone and internet which is to be included under Office expenses. |
| Insurance claim additional expenses | The expenses incurred as a result of an insurance claim, that are greater than the value of the insurance monies received for the claim. |
| Landscape, snow removal, security | Supplies, labour and materials used in landscaping and snow removal. Costs of security monitoring. |

Capital Expenses

| | |
|---|---|
| Capital improvement costs for buildings and furnishings (expensed and not capitalized on balance sheet) | Amounts paid for improvements of a building, which were not added to the balance sheet as a fixed asset, but are significant in amount (i.e. \$>\$500 and have an expected life per item > 2 years) |
| Major repairs and renovations | Major repairs and renovations such as furnace, roof, windows etc. |
| Office Equipment purchase costs (expensed and not capitalized on balance sheet) | Costs spent to buy office equipment - Copiers, Fax Machines, Computers etc which were not added to the balance sheet as a fixed asset, but are significant in amount (i.e. \$>\$500 and have an expected life per item > 2 years) |

General Operating expenses

| | |
|-------------------------------------|---|
| Office expenses | Postage, stationary & office supplies, telephone, internet etc |
| Office Equipment Lease costs | Amounts paid for equipment leases - photocopiers, phones, Computers, printers etc |
| Sub Contract staff | Amounts paid to contract staff who are not on payroll |
| Insurance Premium | Insurance costs on parish property (excluding rectory), contents, commercial liabilities etc as invoiced by the Diocese to the parish |
| Bank charges and Interest | Amounts paid for banks charges, interest charges on loans or lines of credit, late penalty fees and interest charges |
| Clergy Moving expenses | Moving costs incurred to bring a new clergy to the parish. |

Parish activity expenses

| | |
|---|--|
| Educational expenses | Expenses related to educational events or programs for staff or parish including Sunday School |
| Program expenses | Expenses related to programs that are parish sponsored or run, excluding Outreach / Mission / Vision programs |
| Worship & Music expenses | Amounts paid for Worship; supplies and consumables, as well as amounts paid for music program(s), materials, instrument rentals, contract soloists not recorded in section 2 employment. |
| Music Altar Flower expenses | Expenses incurred for altar flowers or other ornaments used in church |
| Salary & Benefits | Salary and benefit costs of Organist, Choir Director and soloists |
| Other worship expenses | Other Worship related expenses not included above. |
| Evangelism expenses | Expenses related to welcoming and encouraging new members as well as amounts incurred to advertise parish events or advise the public of parish happenings |
| Outreach / Mission / Vision expenses | Expenses incurred for Outreach, Vision and Mission work (excluding DMM). |
| Hands Across Niagara Expenses | Expenses incurred to complete Hands Across Niagara programs related to Grants received |
| Rector's Discretionary Expenses | The amount of the Rector's Discretionary expenses. |
| DMM Assessment | Amounts charged by the Diocese for the parishes share of DMM |
| Fund Raising expenses | The charges incurred in order to raise funds. |
| Other Expenses | Any other amounts paid for parish activities that are not expensed and not recorded elsewhere, Synod Fees and Youth Synod Fees |

Transfers out to Endowment and Trust funds

| | |
|--|--|
| Cemetery | Amounts transferred out to a cemetery trust fund |
| Building Funds | Amounts transferred out to a building trust fund |
| Organ or Music Funds | Amounts transferred out to an organ or music trust fund |
| Investment Funds | Amounts transferred out to an investment trust fund |
| Endowment Funds | Amounts transferred out to an endowment fund |
| Other - including transfers to internal parish groups | Amounts transferred out to an endowment or trust fund not identified above or internal parish groups (i.e. Altar Guild). |
| Transfers out to Endowment and Trust funds | Total Parish activity expenses recorded above |

Capital expenses charged to the Balance Sheet

| | |
|--|---|
| Capital improvement costs for buildings or furnishings (Capitalized on balance sheet as an asset) | Amounts paid for improvements of a building or furnishings for a building which were added to the balance sheet as a fixed asset, and are significant in amount (i.e. \$>\$500 and expected life of item > 2 years) |
| Capital costs for office equipment (Capitalized on balance sheet as an asset) | Amounts paid for office equipment which were added to the balance sheet as a fixed asset, and are significant in amount (i.e. \$>\$500 and expected life of item > 2 years) |

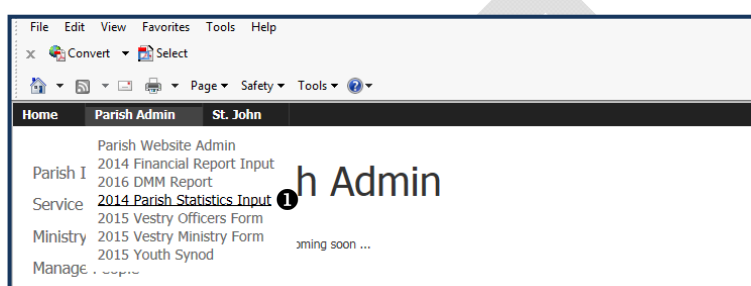
| | |
|---|--|
| Loan and Mortgage Principal payments (Reducing liability on Balance Sheet) | Principal (non-interest) amounts paid against debts owed by the parish to a bank, the Diocese or any other lender. |
|---|--|

DRAFT

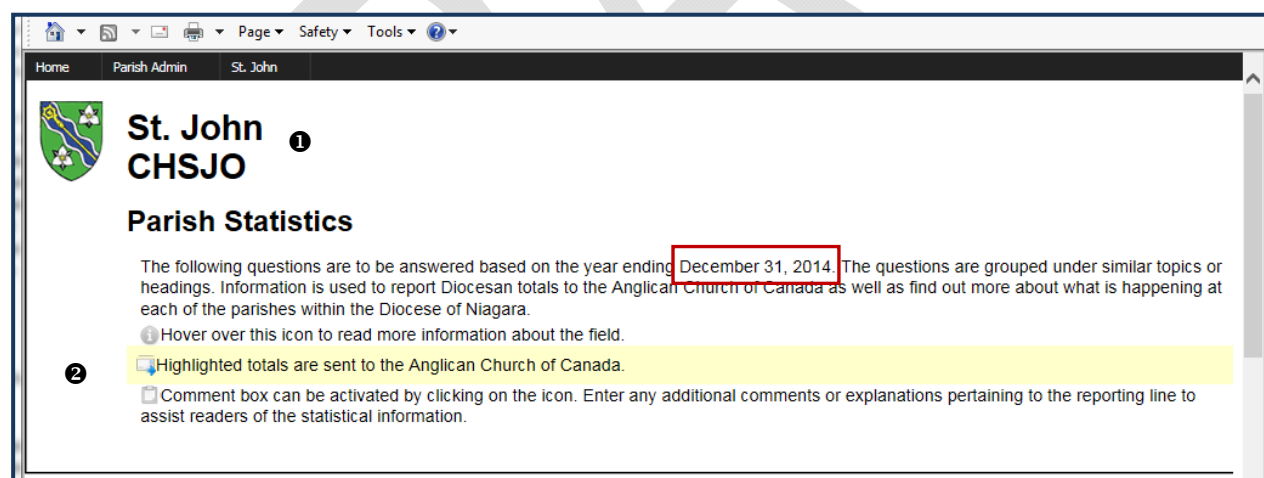
Parish Statistics

The annual Parish Statistics breakdown the non-financial measures of a parish. This data is used to measure the health and vitality of a parish as well as give us valuable information on what is happening across the Diocese. The Diocesan summarized data is sent to the Anglican Church of Canada and used to measure Diocesan overall health and trends. Data reported should be based on the same period as the financial data. While the desire of the survey is to gather the most accurate data possible, we are aware that some information is a best estimate. With this in mind, please complete the survey as completely as able, using estimates as required. As noted below, there are comment boxes available for most data lines so that those entering the data can record more detailed explanations for readers.

After accessing the Diocesan website and using the assigned parish login, click **1** 2014 Statistics Report Input.



The screen will refresh showing the Parish Statistics page. The first section is the header identifying the Parish name **1** and **reporting year**. In addition there will be an explanation of the three icons **2** used on the Statistics pages.



Below the identifying header are the **Save Data** and **Submit Parish Statistics** sample buttons as well as the **Parish Information** section.

Data can be saved multiple times while entering and verifying data. The active **Save Data** button appears at the end of each section when expanded. To be sure to not lose your data, always "Save **2**" before leaving the website if you have updated data and want to keep it. The active **Submit Parish Statistics** **3** button at the bottom of the input pages should only be clicked when you are sure all data is correctly reported.

The Parish Name and parish code (used by the Diocese) will be automatically entered. The parish website address, Facebook page and Twitter account can be added as applicable.

You can save the information at any time by clicking on one of the **2 Save Data** buttons.

When you are ready to submit your information click **Submit Parish Statistics** button — you will not be able to change any information after submission.

3

Parish Info

Parish Name

Parish Code

Website Address

Facebook Page Name

Twitter Account Name

Save Data **2**

Below the Parish Info are the 9 statistic sections to be completed. To open or close a section to see all of the specific entries required, click the **Grey Title** bar for the section.

Parish Info

1. Membership & Attendance

2. Spiritual Connections

3. Youth Connections

4. Life Changing Worship

5. Stewardship & Finances

6. Community & Justice Initiatives (Time Volunteered towards activity)

7. Internal Parish Groups / Programs

8. Compensated Staff

9. Volunteers & Retirees (Honorary Assistants)

Submit Parish Statistics

When a statistic section is opened, all of the required information will be revealed. To the right of each of the lines requiring a value to be entered, are up to 3 icons. The first icon allows you to display a description of the statistical data that is to be entered on the line. This is displayed by hovering over the **1**.

The second icon **2** is a comment box. Clicking on it once will open a **box** in the top right-hand corner of your screen. Text can be inserted to add explanations, or other pertinent information for statistical information readers. Enter information and click **Save**. To hide the comment, click the icon a 2nd time. At any time, messages can be viewed by clicking the icon.

☐ Comment box can be activated by clicking on the icon. Enter any additional comments or explanations pertaining to the reporting line to assist readers of the statistical information.




You can save the information at any time by clicking on one of the **Save Data** buttons.




When you are ready to submit your information click **Submit Parish Statistics** button — you will not be able to change any information after submission.




Parish Info

1. Membership & Attendance

Enter the count for each line item.

The number of Members on the Parish roster was:    **2**

The number of persons eligible to vote at the Vestry meeting was:   

Average Sunday Attendance (all Services)   

Comments for
The number of Members on the Parish roster was:

Save


Please note information entered onto the clipboard is date and time stamped and permanent. If statistical data is altered by Diocesan staff after reviewing the data, a comment will be added to the line item changed.



The 3rd icon indicates that the statistical data requested is summed for the entire Diocese and reported to the Anglican Church of Canada (ACoC). In addition, any lines reported to the ACoC are highlighted yellow.

The form is designed to allow the recorder to answer all of the questions with relative ease. Depending on the question, the answer will be in one of the following formats:

- a numerical value,
- a yes / no choice from a drop-down menu
- an occurrence time choice from a drop-down menu
- an occurrence place choice from a drop-down menu























Below is each of the statistical sections in detail. Definitions related to each section follow each screen shot. In addition, definitions can be read online by hovering over the information icon .

Membership and Attendance

For each line enter the count, in round numbers.

1. Membership & Attendance

Enter the count for each line item.

| | | |
|---|----------------------|---|
| The number of Members on the Parish roster was: | <input type="text"/> |    |
| The number of persons eligible to vote at the Vestry meeting was: | <input type="text"/> |   |
| Average Sunday Attendance (all Services) | <input type="text"/> |    |
| Average Weekday Attendance | <input type="text"/> |   |
| Attendance - Easter Day | <input type="text"/> |    |
| Attendance - Christmas Eve | <input type="text"/> |    |
| Attendance - Pentecost | <input type="text"/> |    |
| Attendance - Second Sunday in September | <input type="text"/> |    |

Save Data

Number of Members (aka Number of Souls)

A member/soul means each person, child or adult, living in a single household. Household means a contained housing unit where a group of related or unrelated people live together as one unit. This figure is intended to give the Diocese an accurate picture of the total number of persons to whom ministry is being offered.

Number of Eligible Voters at Vestry

A member of the parish who is 16 years or older, has been a member of the parish for the preceding 6 months and has been involved in the parish through worship, fellowship and financial support. For a full definition see Canon 4.1 1. (a).

Average Sunday

This figure should be the total of all persons (including children) attending Sunday Services throughout the year, divided by the total number of Sundays during the year.

Note: If Christmas Day happens to fall on a Sunday, it should be recorded as per any other Sunday



































Average Weekday

This figure should be the total of all persons (including children) attending Weekday Services throughout the year, divided by the total number of weekdays during the year.

For 2011 forward the Anglican Church of Canada has asked all parishes to calculate and submit the attendance at all services offered on the following specific dates:

- Easter Day
- Christmas Eve
- Pentecost
- The 2nd Sunday in September

Spiritual Connections

| 2. Spiritual Connections | | | |
|--|---------------------------------|--|--|
| Enter the count for each line item. | | | |
| How many people were Confirmed in the year? | <input type="text"/> | |   |
| How many adults were Baptised in the year? | <input type="text"/> | |   |
| How many children (Age 11 and under) were Baptised in the year? | <input type="text"/> | How many of these were Parish members? | <input type="text"/>   |
| How many people (Age 12 and older) were Baptised in the year? | <input type="text"/> | How many of these were Parish members? | <input type="text"/>   |
| How many Baptism families continued their attendance after their family member was Baptised? | <input type="text"/> | |   |
| Does your parish Baptise non-parish members' children? | <input type="text" value="No"/> | |   |
| How many parish member Marriages were performed in the year? | <input type="text"/> | |   |
| How many non-parish member Marriages were performed in the year? | <input type="text"/> | |   |
| How many off-site Marriages were performed in the year by the parish clergy? | <input type="text"/> | |   |
| How many same gender blessings were performed in the year? | <input type="text"/> | |   |
| How many non-parish member Funerals were held in the year? | <input type="text"/> | |   |
| How many parish member Funerals were held in the year? | <input type="text"/> | |   |
| Does the parish offer Bereavement Classes? | <input type="text" value="No"/> | # of attendees in year | <input type="text"/>   |
| Does the parish offer or refer couples to Marriage Preparation classes? | <input type="text" value="No"/> | # of attendees in year | <input type="text"/>   |
| Does the parish offer Baptismal Preparation classes? | <input type="text" value="No"/> | # of attendees in year | <input type="text"/>   |
| Does the Parish offer Faith Formation or Adult Education classes? | <input type="text" value="No"/> | # of attendees in year | <input type="text"/>   |
| Does the Parish offer Bible Study classes? | <input type="text" value="No"/> | # of attendees in year | <input type="text"/>   |

Number of Adults Baptized

The number conducted in the Parish for the year, for those above the age of 11, or who are making the choice for themselves.

Number of Children Baptized

The number conducted in the Parish for the year, for those below the age of 12, or who have been brought forward by a parent or guardian.

Number of Persons Confirmed

Those members of the congregation who affirmed their baptismal promises, through the sacrament of confirmation, in the presence of a bishop in the year.

For the questions which require differentiation between parish and non-parish members, use the definition of [member](#) in the section above.

Number of Marriages

Extract from parish records for year. The total value should be split between parish members and non-parish members. Include any marriages performed by the rector(s) at an offsite location if they are performed for congregation members.

Number of off-site Marriages

The off-site marriages are a subset of the total marriages performed by the rector(s). These marriages would be included in the totals above, but a separate count is requested of off-site marriages.






























Number of Same Gender blessings

Include all same gender blessings performed by rector(s), for parish and non-parish members, on and off-site.

Number of Funerals

Extract from parish records for year. Include any funerals performed by the rector(s) at an offsite location if they are performed for congregation members.

Youth Connections

| 3. Youth Connections | | |
|---|---------------------------------|---|
| Questions are related to those from newborn to age 18. Where a count is requested, count each regular attendee once for each event attended. | | |
| Does the parish have Sunday morning programming? | <input type="text" value="No"/> |    |
| How many teachers/volunteers are involved in Sunday morning programming? | <input type="text"/> |    |
| What is the number of participants who are: Nursery Children (age Newborn - 4) | <input type="text"/> |   |
| What is the number of participants who are: Children (age 5 - 11) | <input type="text"/> |   |
| What is the number of participants who are: Children (age 12 - 18) | <input type="text"/> |   |
| If you have a Junior Youth Group, how many Members are regular attendees? (up to age 11) | <input type="text"/> |    |
| If you have a Senior Youth Group, how many Members are regular attendees? (age 12 +) | <input type="text"/> |    |
| How many members of the parish attended YLTP? | <input type="text"/> |   |
| How many members of the parish attended NYC? | <input type="text"/> |   |
| How many members of the parish attended Away ...? | <input type="text"/> |   |
| How many members of the parish attended Youth Synod? | <input type="text"/> |   |
| Did the parish elect a Youth Delegate to Diocesan Synod? | <input type="text" value="No"/> |  |
| How many Children / Youth participated in Release Day Programs ? (Ash Wednesday, Good Friday, All Saints Day) | <input type="text"/> |   |
| <input type="button" value="Save Data"/> | | |

Sunday Morning Programming

Refers to a planned or structured event for participants, excluding the Sunday service.

Teachers and Volunteers

Those who lead, manage or supervise program participants.

Regular Attendees (Youth)

Regular attendees are those who attend at least half of the scheduled sessions.

YLTP

Youth Leadership Training Program

NYC

Niagara Youth Conference

AWAY....

(Formerly Spirit Quest)

Youth Synod

A separate Synod for the Diocesan Youth, held on its own date, separate from Synod

Release Day Programs

Church events for children and youth on a normally scheduled school day when children are permitted to be away from school.















Life Changing Worship

| 4. Life Changing Worship | | | | | |
|---|---------------------------------|--|---|---------------------------------|---------------------------------------|
| How many Sunday services are offered each week? | <input type="text"/> | | | | |
| How many Mid-Week daytime services are offered? | <input type="text"/> | | | | |
| How many Mid-Week evening services are offered? | <input type="text"/> | | | | |
| Does your parish use liturgy other than the BCP and BAS? | <input type="text" value="No"/> | | | | |
| Does your parish participate in Fresh Expressions Ministry such as Messy Church, Church on Tap, HUB Café | <input type="text" value="No"/> | Onsite <input type="text" value="No"/> | Offsite <input type="text" value="No"/> | | |
| Do you use electronic media as part of your service (PowerPoint, Prezi, projectors etc) | <input type="text" value="No"/> | | | | |
| What types of music do you have at your services? Select all that apply. For any selections, please enter the frequency of use of each type of music. | | Weekly | Monthly | Quarterly | Occasionally / Special Occasions only |
| Praise Band | <input type="text" value="No"/> | <input type="text" value="No"/> | <input type="text" value="No"/> | <input type="text" value="No"/> | <input type="text" value="No"/> |
| Organ | <input type="text" value="No"/> | <input type="text" value="No"/> | <input type="text" value="No"/> | <input type="text" value="No"/> | <input type="text" value="No"/> |
| Other (Drums, Solo Musicians, etc) | <input type="text" value="No"/> | <input type="text" value="No"/> | <input type="text" value="No"/> | <input type="text" value="No"/> | <input type="text" value="No"/> |
| Piano | <input type="text" value="No"/> | <input type="text" value="No"/> | <input type="text" value="No"/> | <input type="text" value="No"/> | <input type="text" value="No"/> |
| Pre-Recorded Music | <input type="text" value="No"/> | <input type="text" value="No"/> | <input type="text" value="No"/> | <input type="text" value="No"/> | <input type="text" value="No"/> |

Services offered

Services counted should be those that occur each week. If services are reduced in the summer, report the September to May weekly service offerings.

Stewardship and Finance

| 5. Stewardship & Finances | | |
|---|---------------------------------|---|
| Answer each question with a count #, Yes / No or Percentage (%) as applicable. | | |
| Number of Identifiable Regular Givers | <input type="text"/> |    |
| # of Identifiable Givers who used Pre-Authorized donation methods during the year. (Automatic Debit, Credit Card etc) | <input type="text"/> |   |
| What is the total amount of <u>new</u> designated funds received in the year? | <input type="text"/> |   |
| Does the Parish have a Line of Credit facility or overdraft protection on its bank operating account? | <input type="text" value="No"/> |  |
| What is the average capacity of the Line of Credit that is used each month, as a % of the total line of credit. | <input type="text"/> |   |
| Is your parish one part of a Multi-point parish? | <input type="text" value="No"/> |   |
| Is your parish part of a Team Ministry or cluster? | <input type="text" value="No"/> |   |
| <input type="button" value="Save Data"/> | | |

Identifiable Givers

This number includes all regular contributors (weekly, monthly, annually) who gave a minimum of \$50 during the year to the congregation and who received a receipt for income tax purposes. This includes giving through Sunday offering envelopes and/or once per year in response to an annual canvass. "One-time givers," who are not normally involved in the congregation, and give a special donation to the church (e.g., in memoriam, in appreciation for the use of the church for a wedding etc.), are not classified as "identifiable givers." Please note, a married couple or family, using one means of contributing is considered one identifiable giver.

Pre-Authorized donation methods

Methods include any means by which a donor authorizes the parish to retrieve monies from their financial accounts on a regular (weekly, monthly, quarterly etc) basis in exchange for donation receipts. Financial accounts could include credit cards, bank accounts, or other financial instruments.

New Designated Funds

Funds received by the parish from a donor that are designated for a newly established fund, or are new donations (not transfers from another fund) designated for a pre-established fund. Amounts do not include funds received and designated toward external programs such as PWRDF.

Multi-point parish

A multi-point parish consists of one or more congregations or "points" that share the costs of a single parish priest or parish ministry team.

Team Ministry (Cluster) parish

A team ministry parish consists of one or more congregations that share the costs of a group of 2 or more parish priests or members of a parish ministry team.

Community and Justice Initiatives

| 6. Community & Justice Initiatives (Time Volunteered towards activity) | | | |
|---|---------------------------------|--------------------------|---------------------------------|
| Do you have ministry fairs or similar sessions to explain your various parish programs and recruit volunteers for the programs? | <input type="text" value="No"/> | | |
| How many of your volunteers are parish members? | <input type="text"/> | | |
| How many of your volunteers are not parish members? | <input type="text"/> | | |
| <p>The following questions have 2 components. Firstly, we want to know what Community and Justice initiatives are run by or with assistance from parish members. Secondly we want to know about the time commitment made to these various programs. These time commitments are very important and not reported in traditional operating statements. By collecting the efforts towards these programs across the Diocese we will be able to measure our Diocesan wide contributions. "</p> | | # of Volunteers involved | # of Hours/Week volunteered |
| Is this a partnered initiative | | | |
| Host Artisans/Farmers Market | <input type="text" value="No"/> | <input type="text"/> | <input type="text" value="No"/> |
| Organize or participate in Christmas Hamper (food and / or gifts) programs | <input type="text" value="No"/> | <input type="text"/> | <input type="text" value="No"/> |
| Organize or participate in the provision of Community Meals (Breakfast, Lunch or Dinner) | <input type="text" value="No"/> | <input type="text"/> | <input type="text" value="No"/> |
| Offer a Community Clothing / Hygiene Cupboard | <input type="text" value="No"/> | <input type="text"/> | <input type="text" value="No"/> |
| Offer Food Cupboard / Meal tickets / Food boxes / Meals on Wheels | <input type="text" value="No"/> | <input type="text"/> | <input type="text" value="No"/> |
| Make Home Visits to vulnerable persons | <input type="text" value="No"/> | <input type="text"/> | <input type="text" value="No"/> |
| Organize or participate in a community garden | <input type="text" value="No"/> | <input type="text"/> | <input type="text" value="No"/> |
| Host a Drop-in Centre | <input type="text" value="No"/> | <input type="text"/> | <input type="text" value="No"/> |
| Host an "Out of the Cold" program | <input type="text" value="No"/> | <input type="text"/> | <input type="text" value="No"/> |
| Offer assistance to vulnerable persons - In home, driving to appointments etc | <input type="text" value="No"/> | <input type="text"/> | <input type="text" value="No"/> |
























The definition for parish members vs. non-parish members is the same one used in section 1 of the survey.

The reason for asking the # of volunteers involved and the hours per week is to get an estimate of the number of volunteer hours contributed across the Diocese **annually** for different initiatives by volunteers associated with our parishes, both members and non-members. It is not expected that all volunteers would contribute each week to a given project. Rather we are looking for estimates of total initiative time by the group.

Where an initiative is seasonal, and the group does not have activities each week, enter a comment in the comment box to explain how the weekly hours were derived, or how many weeks per year the volunteers participate in the program.

A partnered initiative is one in which others participate at some level in the initiative – offering time, resources, funding, guidance etc. Partners may be other churches, community groups, government sponsors or overseers, businesses or other charities.

Community and Justice Initiatives continued

| | | | | | |
|---|------|--|--|------|---|
| Engage with politicians on justice issues | No ▾ | | | No ▾ |  |
|  | | | | | |
| Host a Parent and Tot Program | No ▾ | | | No ▾ |  |
| Support Local Shelters | No ▾ | | | No ▾ |  |
| Participate in Affordable Housing initiatives | No ▾ | | | No ▾ |  |
|  | | | | | |
| Support PWRDF Initiatives | No ▾ | | | No ▾ |  |
| Sponsor a refugee family | No ▾ | | | No ▾ |  |
| Invest in the greening of your church building or parish activities | No ▾ | | | No ▾ |  |
| Organize a vigil on justice issues | No ▾ | | | No ▾ |  |
|  | | | | | |
| Support KAIROS initiatives and calls to action | No ▾ | | | No ▾ |  |
| Organize a community rally/demonstration | No ▾ | | | No ▾ |  |
|  | | | | | |
| Work on a community social inclusion initiative (Gender / Sexuality / Race / Religion etc.) | No ▾ | | | No ▾ |  |
|  | | | | | |
| Participate in community roundtables | No ▾ | | | No ▾ |  |
| Clergy and lay leaders serve on the boards of community organizations | No ▾ | | | No ▾ |  |
| Collect signatures for a petition and presented it to an elected official | No ▾ | | | No ▾ |  |
| Organize a community forum on issues affecting your neighbours | No ▾ | | | No ▾ |  |
| Pass justice-related motions at vestry | No ▾ | | | No ▾ |  |
| Invite persons seeking justice to speak at your parish | No ▾ | | | No ▾ |  |
| Other initiatives | No ▾ | | | No ▾ |  |

Internal Parish Groups or Programs

7. Internal Parish Groups / Programs

For each group answer Yes/No to indicate if your parish has an active group under the line item. If your parish does have a listed group, please indicate the frequency of meetings. These groups may meet at the parish or outside of the church (i.e. in community centres, houses etc), regardless of where they meet, the group should be counted.

| General | Frequency | | Meeting Place |
|---|-----------------------------|---------------------------------|---------------------------------|
| Anglican Church Women | No <input type="checkbox"/> | Weekly <input type="checkbox"/> | Parish <input type="checkbox"/> |
| Other Women's Group (s) | No <input type="checkbox"/> | Weekly <input type="checkbox"/> | Parish <input type="checkbox"/> |
| Men's Group | No <input type="checkbox"/> | Weekly <input type="checkbox"/> | Parish <input type="checkbox"/> |
| Other Mixed Adult Groups | No <input type="checkbox"/> | Weekly <input type="checkbox"/> | Parish <input type="checkbox"/> |
| Hospitality / Welcome | No <input type="checkbox"/> | Weekly <input type="checkbox"/> | Parish <input type="checkbox"/> |
| Funeral Hospitality | No <input type="checkbox"/> | Weekly <input type="checkbox"/> | Parish <input type="checkbox"/> |
| Parish Retreat Days | No <input type="checkbox"/> | Weekly <input type="checkbox"/> | Parish <input type="checkbox"/> |
| Liturgy Preparation / Prayers to people / Readers / Chalice Bearers | No <input type="checkbox"/> | Weekly <input type="checkbox"/> | Parish <input type="checkbox"/> |
| Singles Group / Adult Social (i.e. Cards / games) | No <input type="checkbox"/> | Weekly <input type="checkbox"/> | Parish <input type="checkbox"/> |
| Instrumental or Music group | No <input type="checkbox"/> | Weekly <input type="checkbox"/> | Parish <input type="checkbox"/> |
| Seniors Group | No <input type="checkbox"/> | Weekly <input type="checkbox"/> | Parish <input type="checkbox"/> |
| Greening Group | No <input type="checkbox"/> | Weekly <input type="checkbox"/> | Parish <input type="checkbox"/> |
| Garden Group | No <input type="checkbox"/> | Weekly <input type="checkbox"/> | Parish <input type="checkbox"/> |
| Community Garden / Food Cooperative | No <input type="checkbox"/> | Weekly <input type="checkbox"/> | Parish <input type="checkbox"/> |
| Fitness | No <input type="checkbox"/> | Weekly <input type="checkbox"/> | Parish <input type="checkbox"/> |
| Fine Arts / Book Club / Movie Club | No <input type="checkbox"/> | Weekly <input type="checkbox"/> | Parish <input type="checkbox"/> |
| Property Maintenance Team | No <input type="checkbox"/> | Weekly <input type="checkbox"/> | Parish <input type="checkbox"/> |
| Justice Advocacy Group | No <input type="checkbox"/> | Weekly <input type="checkbox"/> | Parish <input type="checkbox"/> |

Meeting frequency is to be recorded for the main meeting times. For example, a group that meets weekly from September to June, but does not meet over the summer, would answer weekly.

Compensated Staff

8. Compensated Staff

We would like to know more about the staff at your parish. In this section you will identify all regularly compensated staff that have provided services to the parish in the past year and how many hours the compensation was intended to cover. The Compensated Staff are those paid via payroll, direct payment from the parish, or contract staff who invoice the parish on a regular and ongoing basis.

Did you have an Interim priest during the year?

No ☐

How many months of the year?



| | # of people compensated | # of Hours / Week | |
|---|--------------------------------|----------------------|--|
| Full time Rector / Priest in Charge | <input type="text" value="0"/> | <input type="text"/> | |
| Part time Rector / Priest in Charge | <input type="text" value="0"/> | <input type="text"/> | |
| Full Time Assistant / Associate Priest / Vicar / Vice Rector | <input type="text" value="0"/> | <input type="text"/> | |
| Part Time Assistant Priest | <input type="text" value="0"/> | <input type="text"/> | |
| Deacon-in-Charge | <input type="text" value="0"/> | <input type="text"/> | |
| Deacons (perpetual) | <input type="text" value="0"/> | <input type="text"/> | |
| Full Time Choir or Music Director / Organist | <input type="text" value="0"/> | <input type="text"/> | |
| Part Time Choir or Music Director / Organist | <input type="text" value="0"/> | <input type="text"/> | |
| Part Time Assistant Organist / Pianist | <input type="text" value="0"/> | <input type="text"/> | |
| Part Time Music Director | <input type="text" value="0"/> | <input type="text"/> | |
| Full Time Youth Worker | <input type="text" value="0"/> | <input type="text"/> | |
| Part Time Youth Worker | <input type="text" value="0"/> | <input type="text"/> | |
| Full Time Parish Administrator / Parish Secretary | <input type="text" value="0"/> | <input type="text"/> | |
| Part Time Parish Administrator / Parish Secretary | <input type="text" value="0"/> | <input type="text"/> | |
| Part Time Children's Faith Formation (Sunday School) Coordinator / Director | <input type="text" value="0"/> | <input type="text"/> | |
| Part Time Children's Ministry Coordinator | <input type="text" value="0"/> | <input type="text"/> | |
| Full Time Sexton / Verger / Caretake | <input type="text" value="0"/> | <input type="text"/> | |
| Part Time Sexton / Verger / Caretaker | <input type="text" value="0"/> | <input type="text"/> | |
| Part Time Bookkeeper | <input type="text" value="0"/> | <input type="text"/> | |
| Part Time Carillonneur | <input type="text" value="0"/> | <input type="text"/> | |
| Part Time Nursery Care Provider | <input type="text" value="0"/> | <input type="text"/> | |

For each compensated (paid via payroll or contract) person(s) in a category enter the standard number of hours per week (during the core months of September to June) for which they are compensated. Unpaid overtime or additional hours are not to be included for this measurement. Therefore, if 2 people perform the same function, and one is compensated for 35 hours and the other for 20 hours, the entry would be "2" people and "55" hours per week.

Volunteers and Retirees

9. Volunteers & Retirees (Honorary Assistants)

We would like to know more about the staff at your parish. In this section you will identify all NON-compensated staff that have provided services to the parish in the past year. The NON-Compensated Staff are those who do not receive any form of regular compensation, including those who receive honourariums.

| | # of people providing services | # of Hours / Week | |
|--|--------------------------------|----------------------|--|
| Rector / Priest in Charge | <input type="text" value="0"/> | <input type="text"/> | |
| Assistant Priest | <input type="text" value="0"/> | <input type="text"/> | |
| Deacon | <input type="text" value="0"/> | <input type="text"/> | |
| Deacon-in-Charge | <input type="text" value="0"/> | <input type="text"/> | |
| Choir Director / Organist / Pianist | <input type="text" value="0"/> | <input type="text"/> | |
| Assistant Organist / Pianist | <input type="text" value="0"/> | <input type="text"/> | |
| Music Director | <input type="text" value="0"/> | <input type="text"/> | |
| Youth Worker | <input type="text" value="0"/> | <input type="text"/> | |
| Parish Administrator / Parish Secretary | <input type="text" value="0"/> | <input type="text"/> | |
| Sexton / Verger / Caretaker | <input type="text" value="0"/> | <input type="text"/> | |
| Children's Faith Formation (Sunday School) Staff | <input type="text" value="0"/> | <input type="text"/> | |
| Nursery Care Providers | <input type="text" value="0"/> | <input type="text"/> | |
| Bookkeeper | <input type="text" value="0"/> | <input type="text"/> | |
| Carillonneur | <input type="text" value="0"/> | <input type="text"/> | |

[Save Data](#)

Similar to compensated staff, we would like to know how many people are parish staff members who are not compensated, beyond an honorarium.

For each non-compensated person(s) in a category enter the average number of hours per week (during the core months of September to June) which they “worked”.

Once all of the data has been entered and checked, and any additional comments or explanations have been completed, click **Save** one more time, print the entire report to keep a copy of the file at the parish, and then click **Submit**. The data will be available at the Diocese and no further changes will be able to be made without requesting the account be unlocked.

Parish Statistics

The following questions are to be answered based on the year ending December 31, 2012. The questions are grouped under similar topics or headings. Information is used to report Diocesan totals to the Anglican Church of Canada as well as find out more about what is happening at each of the parishes within the Diocese of Niagara.

Hover over this icon to read more information about the field.

Highlighted totals are sent to the Anglican Church of Canada.

Comment box can be activated by clicking on the icon. Enter any additional comments or explanations pertaining to the reporting line to assist readers of the statistical information.

You can save the information at any time by clicking on one of the [Save Data](#) buttons.

When you are ready to submit your information click [Submit Parish Statistics](#) button — you will not be able to change any information after submission.

Parish Info

Chapter 8 Charitable Receipts and Registered Charity Information Return (T3010)

Overview

If your parish has an envelope secretary who prepares tax receipts, the first half of the chapter **Charitable Receipts** may be useful to them.

Without the ability of providing charitable receipts most charities would cease to exist. In this chapter the rules of issuing charitable receipts will be explained.

The charitable number used on receipts (also referred to as the BN/Registration number) begins "10809 9771" for all members of the Diocese of Niagara.

Following this 9-digit number is "RR" which is followed by 4 digits that identifies the specific parish. For example, the Diocese' number is 10809 9771 RR0001.

Charitable Receipts

Each parish who has a BN # can issue charitable receipts for donations received.

What is a Gift?

The general rule is; a gift, for purposes of sections 110.1 and 118.1, is a voluntary transfer of property without valuable consideration. Generally, a gift is made if all three of the conditions listed below are satisfied:

- some property - usually cash - is transferred by a donor to a registered charity
- the transfer is voluntary; and
- the transfer is made without expectation of return.

It is important to note that 'some property' must be given. This definition would exclude services that someone has contributed. If the property is not cash this then raises a question of value. This is referred to as a gift in kind. It is necessary to establish a fair market value of the gift. Fair market value generally means the highest price, expressed in a dollar amount, that the property would bring, in an open and unrestricted market, between a willing buyer and a willing seller who are both knowledgeable, informed and prudent, and who are acting independently of each other.

There are 4 basic types of receipts that can be issued, each corresponding to a specific donation type. As described by **CRA Canada** they are:

Cash gift

This is the most common scenario. The items in this sample receipt should be included on your official donation receipt if the donor or any other person receives nothing in return for the gift. For example, the donor makes a cash (or cheque) gift of \$20. There is no advantage received or receivable by the donor or any other person for the gift. The eligible amount of the gift is \$20.

Cash gift with advantage

In this scenario, the donor (or any other person) receives something in return for the gift i.e., meal, golf tournament, book etc. For example, the donor pays \$50 to attend a fundraising luncheon where the only consideration received is a meal valued at \$20. The total amount received by the charity is \$50 and the value of the advantage (the meal) is \$20. The eligible amount of the gift is \$30.

If the amount of the advantage exceeds 80% of the fair market value of the gift, the charity is advised to contact the CRA before issuing a receipt.

Non-cash gift (no advantage)

The donor gives a non-cash gift and neither the donor nor any other person receives anything in return for the gift. For example, the charity receives a non-cash gift of a piece of artwork with an appraised value of \$1,500 and there is no advantage received or receivable by the donor or any other person for the gift. Therefore, the eligible amount of the gift is \$1,500.

Non-cash gift with advantage

In this scenario, the donor (or any other person) receives something in return for the gift. For example, the charity receives a house valued at \$100,000 and the donor receives an advantage of \$20,000 in cash. Therefore, the eligible amount of the gift is \$80,000.

If the amount of the advantage exceeds 80% of the fair market value of the gift, the charity is advised to contact the CRA before issuing a receipt.

Each Charitable Receipt issued must contain the following basic information to be valid.

For gifts of cash:

A statement that it is an official receipt for income tax purposes; (usually the header title "Official Charitable Receipt for Income Tax purposes" on the receipt which is printed on Parish letterhead.

the name and address of the charity as on file with the CRA;

the charity's registration number;

the serial number of the receipt;

the place or locality where the receipt was issued;

the day or year the donation was received;

the day on which the receipt was issued if it differs from the day of donation;

the full name and address of the donor;

the amount of the gift;

the value and description of any advantage received by the donor;

the eligible amount of the gift;

the signature of an individual authorized ([Envelope Secretary](#)) by the charity to acknowledge donations; and

the name and Web site address of the Canada Revenue Agency (www.cra.gc.ca/charities).

See sample on following page:

| Official Donation Receipt For Income Tax Purposes | | |
|--|---|----------------------------------|
| | | Receipt # 0001 |
| Charity name | Canadian charity address | Charity BN/Registration # |
| Date donation received: _____ | Donated by: _____ (First name, initial, last name) Address: _____ | |
| Total amount of cash received by charity = _____ A Value of advantage = _____ B (cash/fair market value of property or services) Eligible amount of gift for tax purposes: = _____ C (line A minus line B) | | |
| Date receipt issued: _____ Location issued: _____ Authorized signature: _____ | | |
| For information on all registered charities in Canada under the <i>Income Tax Act</i> please visit: Canada Revenue Agency www.cra.gc.ca/charities | | |

In addition, for **non-cash gifts** (artwork, financial instruments etc) the following additional items need to be added to the receipt.

- the day on which the donation was received (if not already indicated);
- a brief description of the property transferred to the charity;
- the name and address of the appraiser (if property was appraised); and
- in place of the amount of the gift mentioned above, the deemed fair market value of the property.

When a non cash gift is received, the entry to record the gift can be recorded either when the gift is received, or when it is sold, if soon after it is received. The entries would be as follows:

| | | | |
|---|------|----|-----------------|
| Non-cash gift received and: | Kept | | Sold right away |
| | Dr | Cr | Dr Cr |
| Increase in Cash | | | ## |
| Increase in <i>Assets (Artwork, Property etc)</i> | ## | | |
| Increase in <i>Gifts/Donations</i> | | ## | ## |

Note: For gifts in kind, the eligible amount of the gift cannot exceed the deemed fair market value of the item. An appraisal is recommended for items valued at \$1,000 or more.

See sample below:

| Official Donation Receipt For Income Tax Purposes | | |
|---|---------------------------------|---|
| | | Receipt # 0001 |
| Charity name | Canadian charity address | Charity BN/Registration # |
| Date donation received: _____ | | Donated by: _____ (First name, initial, last name) |
| | | Address: _____ |
| <div style="display: flex; justify-content: space-between;"> <div> <p>Total amount received by charity = _____ A (fair market value of property)</p> <p>Value of advantage = _____ B (cash/fair market value of property or services)</p> <p>Eligible amount of gift for tax purposes: = _____ C (line A minus line B)</p> </div> </div> | | |
| <div style="display: flex; flex-direction: column; gap: 5px;"> <p>Description of property received by charity: _____</p> <p>Appraised by: _____</p> <p>Address of appraiser: _____</p> </div> | | |
| Date receipt issued: _____ Location issued: _____ Authorized signature: _____ | | |
| <p>For information on all registered charities in Canada under the <i>Income Tax Act</i> please visit:</p> <p style="color: red;">Canada Revenue Agency www.cra.gc.ca/charities</p> | | |

Each receipt must be prepared in duplicate and signed by an authorized person. The duplicate copy should be kept on file as it is a permanent record.

Other information related to issuing charitable receipts

Can a charity issue computer-generated receipts?

As per **CRA Canada**, computer-generated official donation receipts are acceptable as long as they are legible, and the data is sufficiently protected from unauthorized access.

To protect computer-generated receipts from unauthorized access, registered charities should ensure that:

- the computer system used to store the receipts is password protected and restricts entry to and modification of donor contribution records;
- donor records are stored on non-erasable media, such as CD-ROMs or printouts, with copies kept off-site for recovery purposes; and
- hard copies of issued receipts can be printed on request.

Can official donation receipts be sent by email?

Yes. However, a registered charity should take the following precautions to protect its electronic receipts:

- receipts should be in a read-only or non-editable format;
- receipts should be protected from hackers through the use of appropriate software;
- the document should be encrypted and signed with an electronic signature;
- the use of a secure electronic signature should be kept under the control of a responsible individual authorized by the charity; and
- copies of email-issued receipts must be retained by the charity.

Can receipts be issued with facsimile signatures?

A facsimile signature can be used under the following conditions:

- all copies of receipts are distinctively imprinted (usually by a commercial printer) with the name, address, and registration number of the charity;
- receipts are serially numbered by a printing press or numbering machine; and
- all unused receipt forms are kept at the registered charity's Canadian address (this address must be the address recorded with the Canada Revenue Agency).

What types of transactions generally do not qualify as gifts?

- a court ordered transfer of property to a charity;
- the payment of a basic fee for admission to an event or to a program;
- the payment of membership fees that convey the right to attend events, receive literature, receive services, or be eligible for entitlements of any material value that exceeds 80% of the value of the payment;
- a payment for a lottery ticket or other chance to win a prize;
- the purchase of goods or services from a charity;
- a donation for which the fair market value of the advantage or consideration provided to the donor exceeds 80% of the value of the donation;
- a gift in kind for which the fair market value cannot be determined;
- donations provided in exchange for advertising/sponsorship;
- gifts of services (for example, donated time, labour); See below for more details.
- gifts of promises (for example, gift certificates donated by the issuer, hotel accommodation); Gift certificates donated by the issuer do not constitute property and are not eligible for official donation receipts. However, a gift certificate purchased and then donated does constitute property and may be receipted at its fair market value.
- pledges; Pledges do not constitute a transfer of property until they are fulfilled and, as such, are not eligible for an official donation receipt.
- loans of property;
- use of a timeshare and the lease of premises.

Can a registered charity issue official donation receipts for gifts of services?

A charity cannot issue a receipt for a gift of service. At law, a gift is a voluntary transfer of property without consideration. Contributions of services (for example, time, skills, effort) are not property. Therefore, they do not qualify as gifts for the purpose of issuing official donation receipts.

Registered charities cannot issue official donation receipts for gifts of services. However, they can issue receipts under the following conditions:

- If a charity pays a service provider for services rendered and the service provider then chooses to donate the money back, the charity can issue a receipt for the monetary donation (this is often referred to as a cheque exchange). In such circumstances, two distinct transactions **must** take place:
 - a person provides a service to a charity and is paid for that service; and
 - that same person makes a voluntary gift of property to the charity.
- A charity should also make sure that it keeps a copy of the invoice issued by the service provider. The invoice and cheque exchange not only ensure that the charity is receipting a gift of property, but they also create an audit trail, as the donor must account for the taxable income that is realized either as remuneration or as business income.
- A charity should not issue an official donation receipt to a service provider in exchange for an invoice marked "paid". This procedure raises questions as to whether in fact any payment has been transferred from the charity to the service-provider and, in turn, whether any payment has been transferred back to the charity.

Registered Charity Information Return (T3010)

The Registered Charity Information Return, form T3010, must be filed within six months after the year end or by June 30 for Niagara Parishes. Instructions for completing the return are reasonably well documented in the booklet 'Completing the Registered Charity Information Return' (Guide T4033A) supplied by the Canada Revenue Agency. The intention of the following pages is to supplement these instructions with matters that might be unclear and affect all Parishes.

Aside from providing information regarding the organization the return's main function is to prove to the Canada Revenue Agency that the charity is spending its money in the manner that it specified.

Before completing the annual return, the preparer should review the prior year's form to familiarize themselves with the questions and answers previously given. If necessary, a copy can be obtained from the CRA website by accessing the Charities Listings – Advanced Search page and entering the parish BN # ❶. All previous submissions can be reviewed and or printed.

The screenshot shows the 'Charities Listings - Advanced Search' page on the Canada Revenue Agency website. The page includes a search form with the following fields and options:

- Charity Name:
- BN/Registration Number: RR
- Charity Status:
- Effective Date of Status (yyyy/mm/dd):
- Sanction:
- City:
- Province/Territory/Other:
- Country:
- Postal Code/Zip Code:
- Designation:
- Charity Type:
- Category:

A red circle with the number 1 is placed over the 'Charities Listings - Advanced Search' title. The page also includes a 'Search' button at the bottom of the form.

Following is a copy of the T3010 return to be used for the years ending Dec 31, 2010 and forward. Comments have been added to assist the preparer. A fillable version is available on the government website at <http://www.cra-arc.gc.ca/E/pbg/tf/t3010-1/t3010-1-fill-10e.pdf>.



REGISTERED CHARITY INFORMATION RETURN

Section A: Identification

- Guide T4033, *Completing the Registered Charity Information Return*, is available through our Forms and publications Web pages at www.cra.gc.ca/charities.
- The *Privacy Act* protects all personal information given on this form, which is kept in personal information bank CRA PPU 200. The Canada Revenue Agency (CRA) will make this form and all attachments available to the public on the Charities Directorate Web site, except for information or data identified as confidential. All of the information collected on this form may be shared as permitted by law (e.g., with certain other government departments and agencies).

Remember: Even if the charity goes through an inactive period, you must continue to file information returns to maintain its registered status.

If you did not receive a barcode label to affix to the return, please complete the following:

1. Charity name:

Parish Name as recorded on Website

2. Return for fiscal period ending:

Year Month Day
2 0 1 1 1 2 3 1

3. BN/registration number:

The last 4 digits of the corporation's BN will be unique.

108099771 RR

4. Web address (if applicable):

A1 Was the charity in a subordinate position to a parent organization? **1510** ☒ Yes ☐ No

If yes, please provide the name and BN/registration number of the organization.

Name
The Synod of the Diocese of Niagara

BN (if applicable)
108099771RR0001

A2 Has the charity wound-up, dissolved, or terminated operations? **1570** ☐ Yes ☒ No

A3 All charities are designated as one of the following: a charitable organization, a public foundation, or a private foundation. Is your organization designated as a public foundation or private foundation? **1800** ☐ Yes ☒ No

(Refer to the Form TF725, *Registered Charity Basic Information Sheet* (BIS) to confirm. This form is included in the return package.)

If yes, you must complete and attach Schedule 1, *Foundations*, to your return.

Section B: Directors/trustees and like officials

B1 The charity is required to provide certain information for all members of its board of directors/trustees for the complete fiscal period. Only the **public information** section on the worksheet is available to the public. The **confidential data** section is for the CRA's use but may be shared as permitted by law (e.g., with certain other government departments and agencies). Use Form T1235, *Directors/Trustees and Like Officials Worksheet*, or include your own sheet with the same information. Charities subject to the Ontario *Corporations Act* may complete a blended worksheet.

Section C: Programs and general information

C1 Was the charity active during the fiscal period? If no, explain why in the "Ongoing programs" space provided at C2. **1800** ☒ Yes ☐ No

C2 In the space provided, describe all **ongoing** and **new** charitable programs the charity carried on to further its charitable purpose(s) (as defined in its governing documents) this fiscal period. "Programs" includes all of the charitable work the charity carries out on its own through employees or volunteers as well as through qualified donees and intermediaries. The charity may also use this space to describe the contributions of its volunteers in carrying out its programs (e.g., number of volunteers and/or hours). Grant-making charities should describe the types of organizations they support. Please note that "programs" does not include fundraising activities. Do not attach additional sheets of paper or annual reports.

Ongoing programs:


Refer to prior year returns to determine information to be entered, usually consistent year to year

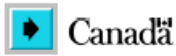
New programs:

Enter new programs initiated as applicable

Section B. - Directors/Trustees

This is the Corporation i.e. the Rector, Rector's Warden and People's Warden. Fill out Form T1235 as applicable. A fillable PDF form is available online at <http://www.cra-arc.gc.ca/E/pbg/tf/t1235/t1235-fill-09e.pdf>.

| Instructions (English) | | Guide (English) | | Restore | | Help | |
|---|--|-----------------------|--|---|--|---|--|
|  | | Canada Revenue Agency | | Agence du revenu du Canada | | Directors/Trustees and Like Officials Worksheet | |
| | | | | | | Place bar code label here | |
| <small>Enter the prescribed information for each director/trustee and like official of the charity's board of directors/trustees. The Canada Revenue Agency makes the public information section on this worksheet available to the public. All of the information collected on this form, including the confidential data, may be shared as permitted by law (e.g. with certain other government departments and agencies). See the reverse of this form for an explanation of terms used.</small> | | | | | | | |
| Total Number of Directors/Trustees and Like Officials: <input type="text"/> | | | | | | | |
| Public Information | | | | Confidential Data | | | |
| Last name: <input type="text"/> First name: <input type="text"/> Initial: <input type="text"/> | | | | Home address – Street number and name: <input type="text"/> | | | |
| Director/Trustee/Like Officials Term ▶ Start Date: <input type="text"/> End Date: <input type="text"/> | | | | City: <input type="text"/> Prov/Terr: <input type="text"/> Postal Code: <input type="text"/> | | | |
| Position: <input type="text"/> At arm's length with other Directors, etc.? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | Telephone Number: <input type="text"/> Date of Birth (mandatory for identification): <input type="text"/> | | | |
| Last name: <input type="text"/> First name: <input type="text"/> Initial: <input type="text"/> | | | | Home address – Street number and name: <input type="text"/> | | | |
| Director/Trustee/Like Officials Term ▶ Start Date: <input type="text"/> End Date: <input type="text"/> | | | | City: <input type="text"/> Prov/Terr: <input type="text"/> Postal Code: <input type="text"/> | | | |
| Position: <input type="text"/> At arm's length with other Directors, etc.? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | Telephone Number: <input type="text"/> Date of Birth (mandatory for identification): <input type="text"/> | | | |
| Last name: <input type="text"/> First name: <input type="text"/> Initial: <input type="text"/> | | | | Home address – Street number and name: <input type="text"/> | | | |
| Director/Trustee/Like Officials Term ▶ Start Date: <input type="text"/> End Date: <input type="text"/> | | | | City: <input type="text"/> Prov/Terr: <input type="text"/> Postal Code: <input type="text"/> | | | |
| Position: <input type="text"/> At arm's length with other Directors, etc.? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | Telephone Number: <input type="text"/> Date of Birth (mandatory for identification): <input type="text"/> | | | |
| Last name: <input type="text"/> First name: <input type="text"/> Initial: <input type="text"/> | | | | Home address – Street number and name: <input type="text"/> | | | |
| Director/Trustee/Like Officials Term ▶ Start Date: <input type="text"/> End Date: <input type="text"/> | | | | City: <input type="text"/> Prov/Terr: <input type="text"/> Postal Code: <input type="text"/> | | | |
| Position: <input type="text"/> At arm's length with other Directors, etc.? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | Telephone Number: <input type="text"/> Date of Birth (mandatory for identification): <input type="text"/> | | | |
| Last name: <input type="text"/> First name: <input type="text"/> Initial: <input type="text"/> | | | | Home address – Street number and name: <input type="text"/> | | | |
| Director/Trustee/Like Officials Term ▶ Start Date: <input type="text"/> End Date: <input type="text"/> | | | | City: <input type="text"/> Prov/Terr: <input type="text"/> Postal Code: <input type="text"/> | | | |
| Position: <input type="text"/> At arm's length with other Directors, etc.? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | Telephone Number: <input type="text"/> Date of Birth (mandatory for identification): <input type="text"/> | | | |
| Last name: <input type="text"/> First name: <input type="text"/> Initial: <input type="text"/> | | | | Home address – Street number and name: <input type="text"/> | | | |
| Director/Trustee/Like Officials Term ▶ Start Date: <input type="text"/> End Date: <input type="text"/> | | | | City: <input type="text"/> Prov/Terr: <input type="text"/> Postal Code: <input type="text"/> | | | |
| Position: <input type="text"/> At arm's length with other Directors, etc.? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | Telephone Number: <input type="text"/> Date of Birth (mandatory for identification): <input type="text"/> | | | |
| Last name: <input type="text"/> First name: <input type="text"/> Initial: <input type="text"/> | | | | Home address – Street number and name: <input type="text"/> | | | |
| Director/Trustee/Like Officials Term ▶ Start Date: <input type="text"/> End Date: <input type="text"/> | | | | City: <input type="text"/> Prov/Terr: <input type="text"/> Postal Code: <input type="text"/> | | | |
| Position: <input type="text"/> At arm's length with other Directors, etc.? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | Telephone Number: <input type="text"/> Date of Birth (mandatory for identification): <input type="text"/> | | | |
| Last name: <input type="text"/> First name: <input type="text"/> Initial: <input type="text"/> | | | | Home address – Street number and name: <input type="text"/> | | | |
| Director/Trustee/Like Officials Term ▶ Start Date: <input type="text"/> End Date: <input type="text"/> | | | | City: <input type="text"/> Prov/Terr: <input type="text"/> Postal Code: <input type="text"/> | | | |
| Position: <input type="text"/> At arm's length with other Directors, etc.? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | Telephone Number: <input type="text"/> Date of Birth (mandatory for identification): <input type="text"/> | | | |
| Last name: <input type="text"/> First name: <input type="text"/> Initial: <input type="text"/> | | | | Home address – Street number and name: <input type="text"/> | | | |
| Director/Trustee/Like Officials Term ▶ Start Date: <input type="text"/> End Date: <input type="text"/> | | | | City: <input type="text"/> Prov/Terr: <input type="text"/> Postal Code: <input type="text"/> | | | |
| Position: <input type="text"/> At arm's length with other Directors, etc.? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | Telephone Number: <input type="text"/> Date of Birth (mandatory for identification): <input type="text"/> | | | |

T1235 E (09) (Ce formulaire existe en français.) 

Section C. - General Information

C1 & C2 – answer as noted on form.

C3 “Yes”, payments to the Diocese are applicable and their subsequent payments to General Synod. Payments to PWRDF would also qualify. Note, payments to PRWDF are not considered payments made to an organization outside Canada.

C4 – likely a “No” as payments to foreign entities have most likely been made through a qualified donee, not directly.

C5 through C14 should be answered as applicable.

C12 - Financial stocks or mutual funds received through the Diocese office via CIBC Wood Gundy are qualifying, so the answer would be “No”.

Registered charities may make gifts to qualified donees. Qualified donees are other registered Canadian charities, as well as certain other organizations described in the *Income Tax Act*.

C3 Did the charity make gifts or transfer funds to qualified donees or other organizations? **2000** ☒ Yes ☐ No
If yes, you must complete and attach Form T1236, *Qualified Donees Worksheet/Amounts Provided to Other Organizations*, to your return.

C4 Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (other than qualified donees) for any activity/program/project outside Canada? **2100** ☐ Yes ☒ No
If yes, you must complete and attach Schedule 2, *Activities Outside Canada*, to your return.

A registered charity may pursue political activities to retain, oppose, or change the law, policy, or decision of any level of government inside or outside Canada provided the activities are non-partisan, related to its charitable purposes, and limited in extent.

C5 (a) Did the charity carry on any political activities during the fiscal period? **2400** ☐ Yes ☐ No
(b) Enter the total amount spent by the charity on these activities **5030** \$

C6 If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, tick all fundraising methods that it used during the fiscal period.

| | | |
|--|--|---|
| 2500 <input type="checkbox"/> Advertisements/print/radio/TV commercials | 2570 <input type="checkbox"/> Fundraising sales (e.g., cookies) | 2620 <input type="checkbox"/> Telephone/TV solicitations |
| 2510 <input type="checkbox"/> Auctions | 2575 <input type="checkbox"/> Internet | 2630 <input type="checkbox"/> Tournament/sporting events |
| 2530 <input type="checkbox"/> Collection plate/bboxes | 2580 <input type="checkbox"/> Mail campaigns | 2640 <input type="checkbox"/> Cause-related marketing |
| 2540 <input type="checkbox"/> Door-to-door solicitation | 2590 <input type="checkbox"/> Planned-giving programs | 2650 <input type="checkbox"/> Other |
| 2550 <input type="checkbox"/> Draws/lotteries | 2600 <input type="checkbox"/> Targeted corporate donations/sponsorships | 2660 <input type="checkbox"/> Specify: _____ |
| 2560 <input type="checkbox"/> Fundraising dinners/galas/concerts | 2610 <input type="checkbox"/> Targeted contacts | |

C7 Did the charity pay external fundraisers? **2700** ☐ Yes ☐ No
If yes, you must complete the following lines, and complete and attach Schedule 4, *Confidential Data*, 1. Information about Fundraisers.

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity **5450** \$
(b) Enter the amounts paid to and/or retained by the fundraisers **5460** \$

(c) Identify the method of payment to the fundraiser:

| | | |
|--|---|---|
| 2730 <input type="checkbox"/> Commissions | 2750 <input type="checkbox"/> Finder's fees | 2770 <input type="checkbox"/> Honoraria |
| 2740 <input type="checkbox"/> Bonuses | 2760 <input type="checkbox"/> Set fee for services | 2780 <input type="checkbox"/> Other |
| | | 2790 <input type="checkbox"/> Specify: _____ |

(d) Did the fundraiser issue tax receipts on behalf of the charity? **2800** ☐ Yes ☐ No

C8 Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for out-of-pocket expenses)? **3200** ☐ Yes ☒ No

C9 Did the charity incur any expenses for compensation of employees during the fiscal period? **3400** ☒ Yes ☐ No
If yes, you must complete and attach Schedule 3, *Compensation*, to your return.

C10 Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was not resident in Canada and was not any of the following: **3600** ☐ Yes ☐ No
• A Canadian citizen, nor
• Employed in Canada, nor
• Carrying on a business in Canada, nor
• A person having disposed of taxable Canadian property?

If yes, you must complete and attach Schedule 4, *Confidential Data*, 2. Information about Donors Not Resident in Canada, for each donation of \$10,000 or more.

C11 Did the charity receive any non-cash gifts (gifts-in-kind) for which it issued tax receipts? **4000** ☐ Yes ☐ No
If yes, you must complete and attach Schedule 5, *Non-Cash Gifts*, to your return.

C12 Did the charity acquire a non-qualifying security? **5800** ☐ Yes ☐ No

C13 Did the charity allow a donor to use any of the charity's property during the fiscal period? (except for permissible uses) **5810** ☐ Yes ☐ No

C14 Did the charity issue any of its tax receipts for donations on behalf of another organization? **5820** ☐ Yes ☐ No

Section D. - Financial Information

Since section D is a summary of schedules 3, 5 & 6, (specifically lines 4200, 4350, 4950 and 5100) it may be easier to complete these schedules first and then enter the results in Section D.

Line 4050 – Likely a “No” as the Diocese owns the Church and rectory if applicable.

Line 4500 – This amount should equal the total of the tax receipts issued.

Line 4860 – Professional Fees includes legal, accounting or similar fees.

Line 4810 – Travel includes mileage reimbursements.

Line 5000 – Program costs include the portion of salary, benefits and office administration costs related to the fulfillment and administration of programs.

Line 5010 – Management and Administration includes auditing costs, office supplies and equipment, occupancy costs, non-program personnel etc. The portion of management and administration costs related to the fulfillment and administration of programs can be deducted from line 5010 and added to line 5000. Retain any back-up and calculations for reference in the future.

Line 5050 – Qualified Donees includes the Diocese and other charitable organizations to which payments are made. The amount shown on line 5050 must equal the amounts reported on the Qualified Donees worksheet (T1236)

Section D: Financial Information

If **any** of the following applies to your charity, proceed to Schedule 6, *Detailed Financial Information*, and **do not** complete Section D below. If **none** of the following applies, complete Section D.

- a) The charity's revenue exceeds \$100,000.
- b) The amount of all property (e.g., investments, rental properties) not used in charitable programs exceeds \$25,000.
- c) The charity currently has permission to accumulate funds during this fiscal period.

Please show all figures to the nearest single dollar.

D1 Was the financial information reported below prepared on an accrual or cash basis? **4020** ☐ Accrual ☐ Cash

D2 Summary of financial position:

Using the charity's own financial statements, provide the following:

Does the charity own land and/or buildings? **4050** ☐ Yes ☐ No

Total assets (including land and buildings) **4200** \$

Total liabilities **4350** \$

Did the charity borrow from, loan to, or invest assets with any non-arm's length parties? **4400** ☐ Yes ☐ No

D3 Revenue:

Did the charity issue tax receipts for donations? **4490** ☐ Yes ☐ No

If **yes**, what is the total eligible amount of all donations for which the charity issued tax receipts? **4500** \$

Total amount of 10 year gifts received **4505** \$

Total amount received from other registered charities **4510** \$

What is the total amount for all other donations received for which a tax receipt was **not** issued by the charity? (excluding amounts at lines 4575 and 4630) **4530** \$

Did the charity receive any revenue from any level of Canadian government? **4565** ☐ Yes ☐ No

If **yes**, total amount received **4570** \$

Total non tax-receipted amounts from all sources outside Canada (government and non-government) **4575** \$

Total non tax-receipted amounts from fundraising **4630** \$

Total revenue from sale of goods and services (except to any level of Canadian government) **4640** \$

Other amounts not already included in the amounts above **4650** \$

Total revenue (Add lines 4500 to 4650, excluding line 4505) **4700** \$

D4 Expenditures:

What was the charity's total expenditure on professional and consulting fees? **4860** \$

What was the charity's total expenditure on travel and vehicles? **4810** \$

All other expenditures not already included in the amounts above (excluding gifts to qualified donees) **4920** \$

Total expenditures (excluding gifts to qualified donees) (Add lines 4860, 4810, and 4920) **4950** \$

Of the total amount at line 4950:

a) How much did the charity spend on charitable programs? **5000** \$

b) How much did the charity spend on management and administration? **5010** \$

Total amount of gifts made to all qualified donees **5050** \$

Total expenditures (Add lines 4950 and 5050) **5100** \$

Section E. - Certification

The form should be signed by the Rector or one of the Wardens.

T3010 Checklist

The checklist is a way to ensure that all elements of the T3010 have been submitted. Most Corporations will not have to submit Schedule 5.

T3010, Registered Charity Information Return, checklist

- ☒ Have you confirmed that all charity information included in the Form TF725, *Registered Charity Basic Information Sheet* (BiS) is correct?
 - Some changes can be made **directly** on the BiS.
- ☒ Have you attached Form TF725, *Registered Charity Basic Information Sheet* (BiS)?
- ☐ Has the charity made any amendments to its governing documents during the fiscal period?
 - **If yes**, have you sent us an official copy of the amended governing documents in a separate envelope?
- ☐ Have you completed Schedule 1, *Foundations*, if required?
- ☒ Have you attached Form T1235, *Directors/Trustees and Like Officials Worksheet*?
- ☒ Have you attached Form T1236, *Qualified Donees Worksheet/Amounts Provided to Other Organizations*, if required?
- ☐ Have you completed Schedule 2, *Activities Outside Canada*, if required?
- ☒ Have you completed Schedule 3, *Compensation*, if required?
- ☒ Have you completed Schedule 4, *Confidential Data*, if required?
- ☐ Have you completed Schedule 5, *Non-Cash Gifts*, if required?
- ☒ Have you completed Schedule 6, *Detailed Financial Information*, if required?
- ☒ Have you attached a copy of the charity's financial statements?

Schedule 3 - Compensation

Compensation amounts (salary and benefits) reported include only amounts for those staff that are paid via payroll. Honourarium payments should also be included. Independent contractors are not recorded under this category.

| Compensation | | Schedule 3 |
|--------------|--|------------|
| 1 | (a) Enter the number of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. | 300 |
| | (b) For the ten (10) highest compensated, permanent, full-time positions enter the number falling within each of the following annual compensation categories. | |
| 305 | \$1 – \$39,999 | 310 |
| 320 | \$120,000 – \$159,999 | 325 |
| 335 | \$250,000 – \$299,999 | 340 |
| 315 | \$80,000 – \$119,999 | 330 |
| 325 | \$160,000 – \$199,999 | 345 |
| 330 | \$200,000 – \$249,999 | 340 |
| 340 | \$300,000 – \$349,999 | 345 |
| 345 | \$350,000 and over | |
| 2 | (a) Enter the number of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period | 370 |
| | (b) What was the total expenditure on compensation for part-time or part-year employees in the fiscal period? | 380 |
| 3 | What was the charity's total expenditure on all compensation in the fiscal period? | 390 |

Schedule 5 – Non-Cash Gifts

Few Corporations will have to report non-cash gifts. For those who report these amounts, ensure the amount entered on line 580 corresponds to the receipts issued.

| Non-Cash Gifts | | | Schedule 5 |
|--|--|--|--|
| 1 Identify all types of non-cash gifts (gifts-in-kind) received for which a tax receipt was issued: | | | |
| <div style="display: flex; justify-content: space-between;"> <div> 500 <input type="checkbox"/> Artwork/wine/jewellery 505 <input type="checkbox"/> Building materials 510 <input type="checkbox"/> Clothing/furniture/food 515 <input type="checkbox"/> Vehicles 520 <input type="checkbox"/> Cultural properties </div> <div> 525 <input type="checkbox"/> Ecological properties 530 <input type="checkbox"/> Life insurance policies 535 <input type="checkbox"/> Medical equipment/supplies 540 <input type="checkbox"/> Privately-held securities 545 <input type="checkbox"/> Machinery/equipment (including computers and software) </div> <div> 550 <input type="checkbox"/> Publicly traded securities/mutual funds 555 <input type="checkbox"/> Books (literature, comics) 560 <input type="checkbox"/> Other 565 Specify: <input style="width: 150px;" type="text"/> </div> </div> | | | |
| 2 Indicate the total eligible amount of tax-receipted non-cash gifts | | | 580 \$ <input style="width: 100px;" type="text"/> |

Schedule 6 – Detailed Financial Information

Balance Sheet

Enter all amounts as recorded on the Financial Statement. Ensure amounts entered match amounts entered on Section D. Investments held by the Diocese should be recorded on line 4140.

Line 4155 – Likely \$0 as the Diocese owns the Church and rectory if applicable.

Line 4160 – Include items that have been capitalized by the Corporation (Computers, copiers, printers, furniture etc).

Line 4166 – Only applicable if there is a value reported on line 4160.

Line 4300 – Amounts due to Diocese and others.

| Detailed Financial Information | | | Schedule 6 |
|--|-------------|---|--|
| Was the financial information reported below prepared on an accrual or cash basis? | | | 4020 <input type="checkbox"/> Accrual <input type="checkbox"/> Cash |
| Statement of financial position | | | |
| Show figures to the nearest single dollar. | | | |
| Assets: | | Liabilities: | |
| Cash, bank accounts, and short-term investments. . . | 4100 | Accounts payable and accrued liabilities. . . | 4300 |
| Amounts receivable from non-arm's length parties. . . | 4110 | Deferred revenue. | 4310 |
| Amounts receivable from all others. | 4120 | Amounts owing to non-arm's length parties. . | 4320 |
| Investments in non-arm's length parties. | 4130 | Other liabilities. | 4330 |
| Long-term investments. | 4140 | Total liabilities (add lines 4300 to 4330) . . | 4350 |
| Inventories. | 4150 | | |
| Land and buildings in Canada. | 4155 | | |
| Other capital assets in Canada. | 4160 | | |
| Capital assets outside Canada. | 4165 | | |
| Accumulated amortization of capital assets. | 4166 | | |
| Other assets. | 4170 | | |
| 10 year gifts. | 4180 | | |
| Total assets (add lines 4100 to 4170) | 4200 | Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable programs. | 4250 \$ <input style="width: 100px;" type="text"/> |

Statement of Operations - Revenue

Enter all amounts as recorded on the Financial Statement.

Line 4500 – Amount must equal the sum of Tax Receipts issued.

Line 4510 – Diocesan Grants or other Diocesan funding as well as amounts from other charities not reported elsewhere.

Line 4530 – Amounts received from an unknown donor, or for which no Tax Receipt was issued.

Line 4580 – Since Investment growth is not usually recorded as income each year, this line should only include actual paid up income or earnings.

Line 4610 – Amounts received for rental of space.

Line 4630 – Amounts received from fundraising activities.

Statement of operations

Revenue:

| | | | | |
|---|------|------|----|--|
| Total eligible amount of all gifts for which the charity issued tax receipts | | 4500 | \$ | |
| Total eligible amount of tax-receipted tuition fees | 5610 | \$ | | |
| Total amount of 10 year gifts received | 4505 | \$ | | |
| Total amount received from other registered charities | | 4510 | \$ | |
| Total other gifts received for which a tax receipt was not issued by the charity | | 4530 | \$ | |
| Total revenue received from federal government | | 4540 | \$ | |
| Total revenue received from provincial/territorial governments | | 4550 | \$ | |
| Total revenue received from municipal/regional governments | | 4560 | \$ | |
| Total revenue received from all sources outside Canada | | 4575 | \$ | |
| Total interest and investment income received or earned | | 4580 | \$ | |
| Gross proceeds from disposition of assets | 4590 | \$ | | |
| Net proceeds from disposition of assets (show a negative amount with brackets) | | 4600 | \$ | |
| Gross income received from rental of land and/or buildings | | 4610 | \$ | |
| Non tax-receipted revenues received for memberships, dues, and association fees | | 4620 | \$ | |
| Total non tax-receipted revenue from fundraising | | 4630 | \$ | |
| Total revenue from sale of goods and services (except to government) | | 4640 | \$ | |
| Other revenue not already included in the amounts above | | 4650 | \$ | |
| Specify type(s) of revenue included in the amount reported at 4650 (e.g., dividends) | 4655 | | | |
| Total revenue (add lines 4500, 4510 to 4580, and 4600 to 4650) | | 4700 | \$ | |

Statement of Operations - Expenses

Enter all amounts as recorded on the Financial Statement.

Line 4800 – Amounts spent on advertising (promotion) or activities to bring newcomers to the church.

Line 4810 – Include amounts paid to reimburse members for mileage expenses.

Line 4820 – Interest on mortgages or lines of credit.

Line 4850 – Occupancy includes utilities and maintenance and repairs not capitalized. Amounts paid for non-salaried staff are also claimed on this line. (I.e. Contract lawn care or snow removal)

Line 4860 – Legal and Accounting fees

Line 4870 – Education, conference and training expenses (YLTP, Synod Fees etc)

Line 4880 – Compensation – All expenses related to payroll, whether paid through the diocese or directly by the corporation (if payroll taxes are deducted). Payments to contract staff, (i.e. bookkeeper) are included on line 4860.

Line 4891 – Non-Office supplies – Items may include those purchased for music programs, kitchen supplies, and maintenance / janitorial supplies etc.

Expenditures:

| | | | |
|--|------|----|--|
| Advertising and promotion | 4800 | \$ | |
| Travel and vehicle expenses | 4810 | \$ | |
| Interest and bank charges | 4820 | \$ | |
| Licences, memberships, and dues | 4830 | \$ | |
| Office supplies and expenses | 4840 | \$ | |
| Occupancy costs | 4850 | \$ | |
| Professional and consulting fees | 4860 | \$ | |
| Education and training for staff and volunteers | 4870 | \$ | |
| Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable) | 4880 | \$ | |
| Fair market value of all donated goods used in charitable programs | 4890 | \$ | |
| Total cost of all purchased supplies and assets | 4891 | \$ | |

| | | | |
|--|------|----|--|
| Amortization of capitalized assets | 4900 | \$ | |
| Total expenditure for research grants and scholarships as part of charitable programs | 4910 | \$ | |
| Other expenditures not included in the amounts above (excluding gifts to qualified donees) | 4920 | \$ | |
| Specify type(s) of expenditures included in the amount reported at 4920 | 4930 | | |
| Total expenditures before gifts to qualified donees (add lines 4800 to 4920) | 4950 | \$ | |

Lines 5000 to 5040 represent a breakdown of the expenditures on lines 4800 to 4920. The total of lines 5000 to 5040 should equal line 4950.

| | | | |
|--|------|----|--|
| Total expenditures on charitable programs | 5000 | \$ | |
| Total expenditures on management and administration | 5010 | \$ | |
| Total expenditures on fundraising | 5020 | \$ | |
| Total expenditures on political activities, inside or outside Canada | 5030 | \$ | |
| Total other expenditures included in line 4950 | 5040 | \$ | |
| Total amount of gifts made to all qualified donees | 5050 | \$ | |
| Total expenditures (add amounts from lines 4950 and 5050) | 5100 | \$ | |

Chapter 9 Goods and Services Tax (HST)

Non-profit organizations fall into a special category with respect to the Goods and Services Tax (GST), now referred to as HST as of July 1 2010. ([See also Chapter 4](#))

HST and Income

Normally organizations that sell in excess of \$30,000 annually of goods and services (including rental space) must collect tax. However, non-profit organizations do not normally fall into the category of collecting tax. Rental charges to other non-profit organizations are tax exempt. Thus, there is no expectation that any parish would have to charge HST on services offered or rental fees collected.

HST and Expenses

When entering expenses for the parish the amount paid will need to be split into several components. Invoices received (excluding those from the Diocese or other charitable organizations) will include a 13% HST amount. (5% Federal component and 8% Provincial component).

Registered Charities can claim a rebate for 50% of the Federal portion of the HST and 82% of the Provincial portion of the HST. The unclaimable amounts should be expensed to the same account(s) as the net expense. In other words, the cost of a purchase for a registered charity is calculated as: Net (pre-tax) cost + Net (pre-tax) cost X 3.94%. The Total Rebate will be Net (pre-tax) cost X 9.06%

Example transaction: Paper for the copier is purchased for a total cost of \$11.30. The breakdown is \$10.00 net and \$1.30 HST.

The transaction should be recorded as follows:

| | | | |
|-----|-------------------------|---------|----------------------------------|
| Dr | Office Expense | \$10.39 | $\$10.00 \times 1.0394$ |
| Dr. | HST Rebate – Federal | \$ 0.25 | $\$10.00 \times 5\% \times 50\%$ |
| Dr. | HST Rebate – Provincial | \$ 0.66 | $\$10.00 \times 8\% \times 82\%$ |
| Cr. | Due to Supplier | \$11.30 | |

The reason for tracking the 2 components separately is that the claims for the Federal and Provincial portions of the rebate must be made separately. The Federal portion is claimed on the form GST66. The Provincial portion is claimed on form RC7066. See forms on following pages.

Note one exception to the above calculation is for the purchase of books. Books receive a point-of-sale rebate on the provincial portion of HST at the time of purchase. As a result, the claim made on book purchases is only for the 50% of the 5% charged on a book purchase.

Information regarding rebates is well explained in 2 booklets. The first is “**GST/HST Information for Non-Profit Organizations**” (RC4081E). The second is “**GST/HST Public Service Bodies’ Rebate**” (RC4034E). Both published by Revenue Canada. The booklets may be obtained at your local tax office or on the internet at www.rc.gc.ca. The 2nd booklet contains forms which are used for filing. After the first filing you should automatically receive the next form with your corporation name and GST number filled in.

APPLICATION FOR GST/HST PUBLIC SERVICE BODIES' REBATE AND GST SELF-GOVERNMENT REFUND

Public service bodies' rebate – Use this form to claim a rebate if you are a municipality, hospital authority, external supplier, facility operator, charity, public institution, or qualifying non-profit organization, or if you are a university, school authority, or public college that is established and operated otherwise than for profit. To determine if you are eligible, and for instructions on how to complete this form, see Guide RC4034, *GST/HST Public Service Bodies' Rebate*.

Self-government refund – Use this form if you are eligible to claim a self-government refund of the GST or the federal part of the HST under a self-government agreement.

If you are a GST/HST registrant and you want to use the rebate to reduce an amount of GST/HST payable on your GST/HST return, you will have to complete Part C below in addition to the other Parts.

If you are not a GST/HST registrant, you can file an application for the first six months of your fiscal year, and another application for the last six months of your fiscal year.

If you are resident in Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie, complete and send your form to:

If you are resident anywhere else in Canada, complete and send your form to:

**Canada Revenue Agency
Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C1**

**Canada Revenue Agency
Summerside Tax Centre
275 Pope Road, Suite 103
Summerside PE C1N 6A2**

If you are a GST/HST registrant, you can file this application electronically with your GST/HST return using GST/HST NETFILE. For more information, go to www.cra.gc.ca/gsthst-netfile.

If you have questions about completing this form, go to www.cra.gc.ca/gsthst or call 1-800-565-9353.

Please use black or blue ink when completing this form.

Part A – Identification

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---|--|--|--|--|--|--|--|--|--|--|--|--|-------------|--|--|--|--|--|--|--|--|--|--|--|--|
| Business Number | | | | | | | | | | | | | Name | | | | | | | | | | | | | Operating/trade name (if different from name) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mailing address | | | | | | | | | | | | | City | | | | | | | | | | | | | Province | | | | | | | | | | | | | Postal code | | | | | | | | | | | | |
| Physical location (if different from mailing address) | | | | | | | | | | | | | City | | | | | | | | | | | | | Province | | | | | | | | | | | | | Postal code | | | | | | | | | | | | |
| Contact person | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Telephone number | | | | | | | | | | | | | Charity registration number (if you are a registered charity) | | | | | | | | | | | | | What is your fiscal year-end? | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | <div> <div>Month</div> <div>Day</div> </div> | | | | | | | | | | | | | | | | | | | | | | | | | |

Part B – Claim period

Period covered by this application: From

| Year | Month | Day |
|------|-------|-----|
| | | |

 to

| Year | Month | Day |
|------|-------|-----|
| | | |

Part C – Offset on GST/HST return

This part applies to GST/HST registrants only.

Is the amount on line 409 of this form being included on line 111 of your GST/HST return?

Yes ☐ No ☐

If **yes**, enter the reporting period end date of your GST/HST return.

Year Month Day

Part D – Certification

I certify that the information given on this form and in any documents attached is, to the best of my knowledge, true, correct, and complete in every way. The amount on line 409 on this form or any part of it has not previously been claimed; books, records, and invoices are available for inspection; and I am authorized to sign for the organization.

| | | | | | | | | | | | |
|------------|------------------|--|--|--|--|------|--|-------|--|-----|--|
| Print name | Title | | | | | | | | | | |
| Signature | Telephone number | | | | | Year | | Month | | Day | |

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IC NC

Part E – Details of claim

Enter on the appropriate line of the table below the amount of rebate that you are claiming for each activity that you perform. If you engage in various public service body activities, you may qualify for rebates at different percentages based on the extent to which you use eligible goods or services in each activity. For more information, see "Special rules for claimants with multiple activity types" in Guide RC4034, *GST/HST Public Service Bodies' Rebate*.

GST and federal part of HST

If you are claiming a rebate for the provincial part of the HST, you must also complete and attach Form RC7066 SCH, *Provincial Schedule – GST/HST Public Service Bodies' Rebate*. To get this form, go to www.cra.gc.ca/gsthstpub.

| Line number | Activity type | Rebate factor | Federal |
|---|---|---------------|---|
| 300 | Municipality | 100% | |
| 301 | University (or affiliated college or research body) established and operated on a non-profit basis | 67% | + |
| 302 | School authority established and operated on a non-profit basis | 65% | + |
| 303 | Public college established and operated on a non-profit basis | 67% | + |
| 304 | Hospital authority (only on activities of operating a public hospital) | 83% | + |
| 305 | Charity or public institution on non-selected public service body activities (see the definition below) | 50% | Federal portion of HST rebate claimed on line 305 |
| 306 | Qualifying non-profit organization (see Note 1 below) on non-selected public service body activities (see the definition below) | 50% | + |
| 307 | Printed books (do not include in other activity types) | 100% | + |
| 308 | Goods and services exported by a charity or public institution | 100% | + |
| 309 | Self-government refund | 100% | + |
| 310 | Hospital authority (for eligible activities other than the operation of a public hospital) – see Note 2 below | 83% | + |
| 311 | Facility operator (on eligible activities) – see Note 2 below | 83% | + |
| 312 | External supplier (on eligible activities) – see Note 2 below | 83% | + |
| Total federal claim (enter this amount on line A below) | | = | |

Total federal amount claimed

Total provincial amount claimed (from Form RC7066 SCH)

If you are able to file electronically, you must complete the applicable GST/HST NETFILE schedules. If you are not electronically filing, you must complete and attach Form RC7066 SCH with this form.

Total amount claimed (line A plus line B)

| | |
|-----|---|
| | A |
| + | B |
| 409 | = |

Privacy Act, Personal Information Bank number CRA PPU 091

Non-selected public service body activities are activities other than:

- those activities for which a person was designated as a municipality; or
- activities carried out in the course of:
 - fulfilling responsibilities as a local authority;
 - operating a public hospital, an elementary or secondary school, a post-secondary college or technical institute, a recognized degree-granting institution or a college affiliated with or a research body of such a degree-granting institution; or
 - making facility supplies, ancillary supplies, or home medical supplies or operating a qualifying facility for use in making facility supplies.

Notes

- If you are a qualifying non-profit organization, you must complete and file Form GST523-1, *Non-Profit Organizations – Government Funding*, each year. Do not send us your annual reports or financial statements.
- A rebate of 83% of GST and the federal part of HST is available for expenses incurred by eligible charities, public institutions, and qualifying non-profit organizations to the extent that they are also a facility operator or an external supplier. Hospital authorities are eligible for the rebate if their expenses are incurred in activities engaged in the course of operating a qualifying facility where facility supplies are made or to make facility supplies, ancillary supplies, or home medical supplies. For more information, go to www.cra.gc.ca/gsthst and select "Rebates" and "Public service bodies' rebates."

Chapter 10 Annual Financial Statements & Audits

Financial Statements

Financial statements must be prepared annually for the parish. The statements should consist of the following:

- Statement of Financial Position or Balance Sheet
- Statement of Operations and Changes in Fund Balances or Income Statement
- Statement of Cash Flows
- Notes to the Financial Statements
- Auditor's Report (see below)

Audits

Each parish is required to have their financial records “*audited*” at the conclusion of the “fiscal year. The audited statement must be presented to Vestry annually and approved by them. In addition a copy must be sent to the Diocese as part of the annual DMM submission by March 31, 20##. The fiscal year for all parishes is the period January 1 to December 31.

The term “Audit” is defined as: *An official inspection of an individual's or organization's accounts, typically by an independent body.*

The purpose of an audit is:

- Provide information on the financial health of the parish
- Ensure resources are used (i.e. expenses paid) as agreed based on the annual vestry and budget for the year
- Ensure all amounts received are accounted for correctly
- To prepare the annual Revenue Canada charitable return
- Give confidence to donors that the parish is financially well run and deserves support
- Provide support to lenders (if loans exist) that funds borrowed can be re-paid as agreed

In Canada, there are 3 levels of audit engagements that can be completed for an organization. The cost increases as the complexity of the engagement increases from Notice to Reader to full Audit.

1. Notice to Reader

This is the lowest level that can be performed, and is not an “Audit”. Simply put, the Trial Balance values provided to the “auditor” are accepted as is and reproduced on a Financial Statement using Canadian Accounting standards for layout and notes. No testing of values is performed. The “auditor” should provide not only a report, but a secondary report outlining their findings, and any items of concern, in either processes or reporting methods.

This engagement does not have to be completed by a licensed public accountant.

Free if done by a volunteer, or approximately ¼ of the price of a review engagement.

2. Review Engagement

This is the mid-level engagement prepared in accordance with Generally Accepted Accounting Principles. The review generally includes testing of confirmations of amounts due to and due from the organization, trend analysis to determine if values are reasonable, review of Bank Reconciliations, a question and answer session with the Treasurer or other corporation members who will have knowledge of the financial activity that took place during the period to determine if the reported values reflect the expected results and to determine what processes are in place to ensure accuracy of reported values and the safety and security of financial transactions. Generally, source documents are not reviewed and tested. The Licensed Public Accountant should provide a Review Report to the members and a secondary report outlining their findings, and any items of concern, in either processes or reporting methods.

Price range can be expected to be approximately ½ the price of a full audit.

3. Audit

A full engagement. This is the process most often used. It follows the rules as set out by the Canadian Institute of Chartered Accountants and must be performed by a licensed auditor. The auditor should provide not only an Auditor's report, but a secondary report outlining their findings, and any items of concern, in either processes or reporting methods.

Most expensive option; price varies considerably depending on who completes audit and time spent.

The Charities Directorate, to whom the T3010 is sent, recommends all charities with receipts > \$250,000 have an audit. However this is a recommendation only, not a requirement.

If parishes are applying for Trillium Grants, an audit is only required if gross receipts are greater than \$250,000.

The Review and Audit engagements can be completed by a Licensed Public Accountant, who may express an audit opinion on the statements. The Notice to Reader can be completed by a licensed auditor or by a qualified church volunteer(s), as long as the person is independent of the person who records the financial activity for the parish.

If the financial statements are "audited" by a non-licensed body, an audit report using the strict Canadian Accounting standards is not issued. Instead the reviewers, who are independent from the Treasurer, should issue a report that allows the reader(s) to understand not only the financial data reported but also the Mission and other pertinent information about the parish. See [Standard notes to be included on Financial Statements](#) later in the chapter.

Included in the report should be a brief overview outlining the review process used and results as shown below.

To the Parishioners of _____.

I (We) have conducted the following review procedures on the books and records of _____ for the year ended December 31, 20##.

1. Reviewed the year end (and other months as applicable) Bank Reconciliations. No unrecorded entries were identified. All entries examined were correctly recorded.
2. Reviewed the Payroll records and approved rates of payment for staff to ensure compliance.
3. Reviewed the general ledger and examined supplier invoices on a test basis.
4. In common with other volunteer organizations, insert parish name, derives revenue which is not susceptible to compete verification. Accordingly my review (audit) of receipts is limited to checking the recorded receipts as follows:
 - a) Were reconciled to the deposit book
 - b) Were exclusively for approved projects and programs
 - c) Were properly used or set aside according to the donor's instructions
 - d) Were acknowledged with official receipts where applicable
 - e) Were recorded in the correct general ledger accounts
5. Reviewed all governing documents and Corporation minutes for the year to determine that all expenditures were approved, and / or were within approved policies.
6. Reviewed the financial records to determine that the accrual method (if used) was completed accurately
7. Reviewed all statutory filings to determine they were completed and submitted on time and accurately
8. List any other specific reviews completed.
 - a) Cheque Disbursement approval methods, signatures complied with policy
 - b) Amounts due to the Diocese are as reported, and agree to the Diocese records
 - c) Review journal entries for reasonability and accuracy
 - d) Review HST calculations and returns for accuracy
 - e) Review processes to ensure amounts received are deposited into bank accounts and there is a separation of duties between those receiving cash and those receipting and depositing the funds to the bank.
 - f) Reviewed activity transacted after the year end date to determine if any items should have been accrued and included in the financial results at the end of the year.
9. Complete all Notes required to make the Financial Statements more meaningful to the readers. (See Standard notes to be included on Financial Statements)
10. Results and Conclusions – Prepare a summary of your results, identifying any issues or concerns not covered above as well as a conclusion as to whether the statements fairly represent the financial position of the parish.

Other comments on audits completed by non-licensed persons:

- While the average non professional auditor might feel uncomfortable with performing a review, as it pertains to 'generally accepted accounting principles'(GAAP), one need only use common sense to do a good job.
- Receipts are often difficult to verify. It is not difficult to verify that the amounts recorded in the books were actually deposited into the bank. The important question is; was all money received by the Parish recorded in the books? Receipt statements prepared and sent out by the envelope secretary can help in verifying receipts.

The reviewer should examine the procedure for processing receipts to determine if it is reasonable to assume that all monies received were deposited. Preferably the Treasurer will have no part in this process. This then leaves the Treasurer in the position of being able to perform a checking function. Ideally there should be separate counters and an envelope secretary. The total postings for a particular day should agree with the bank deposit for that day.

Disbursements will normally be supported by a cashed cheque and an invoice from a vendor. The cheque should be followed through the bank account and the invoice should be approved by a Warden. Cheques should be signed by two persons one of whom must be a Warden.

Standard notes to be included on Financial Statements

There are a variety of notes that could or should be included with any Operating Statement. The notes should be referenced back to the financial statements and expand on the information provided in the statement which would allow the reader or user of the statement to better understand the amounts presented.

The following notes have been prepared for your use. They can be tailored as necessary to correctly reflect your corporation's financial results.

Section A Mission and Organization

A – 1 A concise but clearly understandable statement of the parish mission or vision is central to the financial report. This is what the church is about, and readers of the report may not be familiar with its mission. The aims should be clearly expressed so the reader has a clear understanding of how the parish results relate to progress towards achieving its mission.

Sample: *We are a dynamic, inclusive, diverse community rooted in the life-giving, life-affirming, life-changing love of God reaching beyond ourselves caring for creation, making a difference for others.*

A – 2 A brief description of the parish should be presented to help the reader to understand the parish organization and the environment within which it operates.

Sample: *The parish (name) is a Christian community of faith and a member of the Niagara Diocese of the Anglican Church of Canada. The church was established in (Insert year) and is located in (Insert geographic area / town) and is a registered charity under the Canadian Income Tax Act. It serves a large local population of seniors and needy persons and also contributes to outreach programs in the (Insert city, region and world as applicable). In addition to the financial support received for its many programs, the parish relies significantly on the voluntary contribution of the time and talent of its members and community supporters. The impact of these non-monetary contributions which are fundamental to understanding (insert parish name) cannot be measured in financial terms. The Vestry report which accompanies these annual Financial Statements provides this information to explain and demonstrate the Parish's performance towards achieving its goals.*

Any notes should be cross referenced in the financial statements to the related line item.

Example: **Bank Loans – Note 1** **\$100,000**

Section B Financial Statement Notes

B – 1 Significant Accounting Policies

a) Basis of Presentation

These financial statements have been prepared in accordance with accounting standards for Not-For-Profit organizations.

Except for the Statement of Cash Flows, all the financial statements are based on the accrual method of accounting which includes the year's cash flows and any amounts owed to and payable by the parish at year end.

Donated assets are accounted for at their estimated market value when donated.

b) Fund Accounting

The parish follows the restricted fund method of accounting for revenues and expenditures.

The general fund (not restricted) reports revenues and expenses related to program delivery and administrative activities. All unrestricted investment income is recorded in the general fund.

The internally restricted funds (insert names i.e. new organ, roof replacement, memorial, capital etc.) report revenues contributed for which their expenditure is restricted by the donors and church bylaws or until their purpose is completed.

Externally restricted funds (Example - Rectory Funds restricted by Canon Law) report revenues contributed which are designated for non-parish activities.

c) Investments

Investments (Example – Those in the Niagara Investment fund managed by the Diocese) are recorded at year end actual or estimated market value and unrealized gains or losses are accounted for in the related fund.

When an investment is sold, redeemed or written off, the actual gain or loss realized is recognized in the Statement of Operations for that year.

d) Capital Assets (Examples: Land, Buildings, Office and Computer Equipment)

The church property (land and buildings) are owned by the Diocese and therefore are not included as assets.

Property additions, improvements and major repairs, and purchases of equipment paid for by the congregation are accounted for at their cost as capital expenditures from operations or the related restricted fund. When ready for use, the total expenditure is accounted for as a capital asset and included as part of the fund balance "Invested in Capital Assets".

e) Revenue Recognition

Pledges and other commitments to restricted funds are recognized as restricted fund revenue only when received.

Unrestricted contributions are recognized as revenue for operations when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

f) Contributed Supplies and Services

Due to the difficulty determining their fair value, contributed services and supplies and services are not recognized in these financial statements.

B – 2 Investments

Investments are as follows:

| <i>Description</i> | <i>Cost or</i> | <i>Fair Market Value</i> | |
|--------------------|----------------------|--------------------------|-------------------|
| | <i>Donated Value</i> | <i>Current Year</i> | <i>Prior Year</i> |
| | \$ | \$ | \$ |

(Amounts must agree to Financial Statement)

B – 3 Capital Assets

| <i>Description</i> | <i>Original Cost or Donated Value</i> | |
|--------------------|---------------------------------------|-------------------|
| | <i>Current Year</i> | <i>Prior Year</i> |
| | \$ | \$ |
| <i>Total</i> | \$ | \$ |

(Amounts must agree to Financial Statement)

Description examples of major acquisitions (include year of acquisition for each item)

Parish Hall (Year)

Roof Replacement (Year)

Computer Equipment (Year)

Paved Parking Lot (Year)

Organ (Year)

Other

B – 4 Bank Indebtedness

| <i>Description</i> | <i>Balance owing as at Dec 31, ####</i> | |
|--------------------|---|-------------------|
| | <i>Current Year</i> | <i>Prior Year</i> |

Owing to (Debtor)

Terms: Payable on Demand, due in full on Insert date, Term: Insert terms, Bearing Interest at insert rate %, Repayable in Insert # installments of \$Insert amount of Principal or Principal and Interest. (Select as applicable for each loan)

(Amounts must agree to Financial Statement)

B – 5 Other Indebtedness

Balance owing as at Dec 31, ####

| <i>Description</i> | <i>Current Year</i> | <i>Prior Year</i> |
|---|---------------------|-------------------|
| <i>Owing to (Debtor)</i> | | |
| <i>Terms: Payable on Demand, due in full on <u>Insert date</u>, Term: <u>Insert terms</u>, Bearing Interest at <u>insert rate</u> %, Repayable in <u>Insert #</u> installments of \$<u>Insert amount</u> of Principal or Principal and Interest. (Select as applicable for each loan)</i> | | |
| <i>Example:</i> | | |
| <i>Mortgage payable to ABC Bank; Maturing on Oct 31 2015, amortization period 20 years, Interest rate 3%, minimum monthly payment (P & I) \$1,350</i> | | |
| <i>Current payments due (next 12 months)</i> | <i>\$</i> | |
| <i>Long term payments due</i> | | <i>\$</i> |

(Amounts must agree to Financial Statement)

B – 6 Leasing (Equipment, Vehicles, Property)

| <i>Description of article leased</i> | <i>Current payments due (Next 12 months)</i> | <i>Long term lease payments due</i> |
|---|--|---|
| <i>Terms: Lease terminates on <u>Insert date</u>, Lease period 20 <u>Insert years or months</u>, minimum monthly payment (P & I) \$<u>Insert amount</u></i> | | |

(Amounts must agree to Financial Statement)

B – 7 a Fund Balances – Restricted (Separate breakdown required for Internally and Externally restricted funds)

Balance as at Dec 31, ####

| <i>Description</i> | <i>Current Year</i> | <i>Prior Year</i> |
|---|---------------------|-------------------|
| <i>List each Fund name, purpose and restrictions)</i> | | |

(Amounts must agree to Financial Statement)

B – 7 b Fund Balances – General (Fund Balances not-restricted)

Balance as at Dec 31, ####

| <i>Description</i> | <i>Current Year</i> | <i>Prior Year</i> |
|--------------------|---------------------|-------------------|
|--------------------|---------------------|-------------------|

This Fund represents the accumulated total of the current and prior year's net Excess <Deficiency> of Operating Revenues and Expenses.

(Amounts must agree to Financial Statement)

B – 8 Capital Expenditures

| <i>From Operations:</i> | <i>Balance as at Dec 31, ####</i> |
|---|-----------------------------------|
| <i>Description</i> | <i>Current Year Prior Year</i> |
| <i><u>Describe each major expenditure</u></i> | |
| <i><u>Other for minor items</u></i> | |

| <i>From Restricted Funds:</i> | <i>Balance as at Dec 31, ####</i> |
|---|-----------------------------------|
| <i>Description</i> | <i>Current Year Prior Year</i> |
| <i><u>Describe each major expenditure</u></i> | |
| <i><u>Other for minor items</u></i> | |

B – 9 Commitments

List details of any major, not completed contracts. Such as – major roof repairs, parish hall improvements, new kitchens, office equipment or other items where amounts have been committed (contracts signed or not) and the amount committed is not included in the Liabilities on the Financial Statement.

B – 10 Subsequent Events

Describe any major event which has or is expected to / planned to occur, outside of the ordinary course of operations, which is likely to have a significant effect on the future financial resources of the parish.

Example:

An application is being made next month to apply for an Ontario Trillium Grant of \$100,000 to contribute to the cost (~\$150,000) of renovations to the Parish Hall, to operate a Food Bank as approved by Vestry. The arrangements for fund raising, building permits and contracts have not been finalized.

B – 11 Contingencies

This applies where a parish has been named in a legal claim or allegation claiming damages for injuries suffered to a person(s) resulting from some activity or property of the parish. The claim or allegation, if successful would result in financial and other costs not covered by insurance.

Your narrative should disclose the nature of the claim, amount claimed, any estimated legal costs incurred to date or expected, and an opinion as to the likely occurrence.

Example: The parish has been named as a defendant in legal actions due to a claim for inert details. Management believes that the parish has a valid defense. All expenses incurred to date have been expensed.

Chapter 11 Computers

The last edition of the Treasurer's manual was issued as computers were becoming more generally available to all, but many parishes did not have the means to purchase one. Today, computers exist in almost every parish, if not all. As a result it is recommended that parish financial records be kept on a computer.

Software can usually be bought for under \$200 and computer accounting software packages are becoming simpler to use. Usually they permit the user to enter in a bank transaction; either a receipt or disbursement and will not let you go on until the amount is distributed to a valid distribution account (or accounts if it is a split entry). Preparation of financial statements is usually as simple as pressing a button.

QuickBooks produced by INTUIT the manufacturers of Quicken and QuickTax is one of the simpler packages to use. Other popular packages include Simply Accounting and MYOB (Mind Your Own Business).

Some Treasurers have designed their own system using a spreadsheet program. If your parish is using such a system, you may want to consider moving to a full accounting package. It will be well worth the small cost.

If you do use a computerized system, be sure to back up your data regularly, and on an external disk or memory stick and secure the backup in a safe place.

Appendix 1

Canon 2.9

2.9

CANON 2.9

Diocesan Budget

1. The budget of the diocese for each calendar year shall be presented for approval by the Synod of the Diocese at its session in the previous calendar year.
2. The budget of the diocese as approved by Synod shall be presented annually to each congregation in the diocese.
3. There shall be a Diocesan Parish Budget Assessment established for each congregation in the diocese.
4. Guidelines and prescribed forms shall be supplied to each parish in the diocese to be followed by them in preparing their annual reports to be submitted to Synod.
5. There shall be established a Diocesan Assessment Committee which:
 - (a) shall consider concerns and appeals raised and filed by parishes regarding assessments;
 - (b) shall ensure consistent and accurate financial reporting from all parishes of the diocese; and (amended, 2000)
 - (c) shall, from time to time, review the guidelines and prescribed forms as established pursuant to Section 4 of this Canon. (amended, 2000)
6. The Synod may assess interest on outstanding parish payroll and assessment balances owed to the Synod at a rate to be set by the Synod Council.
(replaced, 2001)



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